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ARMY FINANCE ORGANIZATIONAL SUPPORT
OF FORCE PROJECTION OPERATIONS

A thesis presented to the Faculty of the U.S. Army
Command and General Staff College in partial
fulfillment of the requirements for the
degree

MASTER OF MILITARY ART AND SCIENCE

by

DARRYL G. MURCH, MAJ, USA
B.B.A., Hofstra University, Hempstead, New York, 1983

Fort Leavenworth, Kansas
1996

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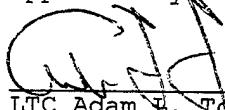
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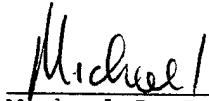
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ABSTRACT

ARMY FINANCE ORGANIZATIONAL SUPPORT OF FORCE PROJECTION OPERATIONS by
MAJOR Darryl G. Murch, USA, 103 pages.

This study investigates the role of U.S. Army financial organizations and their ability to adequately provide finance operations in support of force projection operations.

Two significant events brought about a change to the U.S. Army's finance organization. The first change was the establishment of multi-echelon finance organizations at the tactical and operational levels. The second change was a Department of Defense initiative that consolidated the service's finance centers. The change created the Defense Finance and Accounting Service. The change caused a reorganization of the Army's strategic level finance organization.

This study analyzes the effect of both changes on the ability of Army finance organizations at the tactical, operational and strategic level to conduct finance operations in support of force projection operations. The analysis determines if the current organization supports the Army's force projection doctrine. The analysis reviews finance doctrine and finance organization capabilities to adequately support finance operations in support of force projection operations. The analysis uses the Army's force development review criteria of doctrine, leader development, organization and materiel in support of soldiers as the research methodology.

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LIST OF ABBREVIATIONS

ARTEP	Army Training and Evaluation Program
CAS ³	Combined Arms and Services Staff School
CSS	Combat Service Support
C, DoD	Comptroller, Department of Defense, Office of the Secretary of Defense
CGSOC	Command and General Staff Officers Course
CINC	Commander in Chief
CSG	Corps Support Group
CVS	Commercial Vendor service
DISCOM	Division Support Command
DFAS	Defense Finance and Accounting Center
DFBS	Defense Finance Battlefield System
DFSA	Designated Finance Support Activity
DoD	Department of Defense
DS/DS	Desert Shield/Desert Storm
DTLOMS	Doctrine, Training, Leader development, Organization, Materiel, and Soldiers
ECBRS	Enhanced Concept Based Requirements System
FB	Finance Battalion
FC	Finance Command
FD	Finance Detachment
FG	Finance Group
FST	Finance Support Detachment
HMMWV	High Mobility Multipurpose Wheeled Vehicle
JSCP	Joint Strategic Capabilities Plan
LIC	Low Intensity Conflict

METL	Mission Essential Training List
METT-T	Mission, Enemy, Terrain, Troops, and Time available
MTP	Mission Training Plan
NCO	Noncommissioned Officer
NCOES	Noncommissioned Officer Education System
OAC	Officer Advanced Course
OBC	Officer Basic Course
PCC	Pre-Command Course
RDA	Research, Acquisition, and Development
SATS	Standard Army Training System
SINCGARS	Single Channel Ground and Airborne Radio System
SMC	Sergeants Major Course
SWA	Southwest Asia
TAACOM	Theater Army Area Command
TAP	The Army Plan
TOE	Table of Organization and Equipment
USAFAC	United States Army Finance and Accounting Center

CHAPTER 1

THE UNITED STATES ARMY FINANCE CORP--AN INTRODUCTION

Significance

The creation of the Defense Finance and Accounting Service (DFAS) would reduce costs and provide greater efficiency of service for the Department of Defense (DoD). The primary means of accomplishing these goals would be the consolidation of the Army, Navy, Air Force and Marine Corps finance and accounting organizations into one organization. Resources in terms of labor, capital, information, and budgets would be combined. This would reduce the amount of resources necessary to provide finance and accounting services. The DFAS consolidation is ongoing; therefore, it is too soon to measure actual reduced costs and efficiency gains compared to the goals set.

Producing greater efficiency to reduce overhead costs and avoid duplication may have come at the expense of effectiveness. The former U.S. Army Finance and Accounting Center (USAFAC) had the responsibility of providing finance combat service support (CSS) to individuals and organizations just as DFAS does today. However, the USAFAC commanding general and later the director also served in the Army Secretariat. Additionally, the USAFAC was located at Fort Benjamin Harrison, Indiana, where the U.S. Army Finance School was located. The school is responsible for Army finance doctrine and proponency.

The ability of the finance corps to influence decisions regarding employment of Army finance assets was substantial. The USAFAC along with the Finance School's commandant had effective control over

proper employment of finance organizations through the writing of doctrine, developing and fielding of systems, and accessing the Army leadership at the secretariat level. The current DFAS structure and Army finance organization at the secretariat level may not provide the ability for finance organizations to effectively support Army force projection doctrine. Operation Desert Shield/Desert Storm (DS/DS) reveals some flaws that may be attributable to the recent changes brought about by the creation of the DFAS and changes in the Army's finance organization.

Understanding the impact of these changes leads to the thesis' question: Does the current Department of the Army's financial management organizational structure adequately support finance operations in a force projection environment? In answering the question, three subordinate or secondary questions must be answered. They are:

1. What is adequate support in force projection operations?
2. What finance organizations support force projection operations?
3. What finance operations support force projection operations?

To comprehend the problem and answer the question requires an understanding of a variety of terms, definitions, and information. This chapter introduces this data. The chapter relates to the subordinate questions in an outline that follows the order of the subordinate questions. However, before addressing the questions, further information is necessary to address the significance of the thesis question.

A brief historical perspective of the finance corps is followed by background information on the DoD finance consolidation initiatives

and the finance CSS mission. This background information provides a general understanding of the finance corps and transitions to more specific definitions and terms necessary to understand and answer the research question. The five sections that follow relate to the subordinate questions. These sections will be prefaced with comments on the sections relation to the subordinate question. The chapter will conclude with assumptions, limitations, and delimitations that impact on the process used for this study.

Background Information, Definitions and Terms

History of the Finance Corps

The United States Army Finance Corps traces its birth to June 16, 1775, when the Continental Congress created the office of Paymaster General. The paymaster general was responsible for the financial management of George Washington's Army. It paid soldier's wages and disbursed public moneys in support of the Army.¹

Except for retaining a small force, the Army disbanded after the Revolutionary War. The Paymaster General's office continued to service the remaining force. In 1816, due to increased responsibility and size, the Paymaster General's office changed to the Pay Department. The change reflected the growing importance of finance support to Army operations. In 1912, the department and its functions merged with the Quartermaster Department. This arrangement did not work well, and in 1920 the Congress established the Finance Department as a separate branch of the War Department. The Finance Department became the Finance Corps in 1950.²

From its austere beginnings, the Finance Corps grew in size, mission, and complexity. In 1950 Congress appropriated \$23 million for the construction of an Army Finance Center. The construction was finished by 1954, when the bulk of the Army's finance activities moved

to one area. Over the years, activities of the Army Finance Corps reorganized to further combine various diversified and specialized functions.³ The last major reorganization of finance activities brought about the U.S. Army Finance and Accounting Center (USAFAC).

The Army Finance Corps Today

DoD Finance Consolidation

Under the Bush administration, the Department of Defense undertook a number of studies to assess the management functions in areas, such as procurement, personnel, medical, supply distribution, and accounting and finance. At the time of the recommendation, each of the services and some defense agencies, such as the Army Corps of Engineers, maintained and operated separate finance and accounting systems.

As a result of the study, the Office of the Secretary of Defense, Comptroller, Department of Defense (C, DoD) recommended that the finance and accounting functions throughout the Department of Defense be consolidated. The consolidation would potentially save \$150 million annually and improve finance and accounting service throughout the Department of Defense. Based on the C, DoD's recommendation, the Assistant Secretary of Defense established the Defense Finance and Accounting Service (DFAS) as a defense agency. The new agency DFAS would have the mission to "control, direct, and standardize policies, standards, systems, and operations of DoD finance and accounting functions."⁴ The existing U.S. Army Finance and Accounting Center (USAFAC), Indianapolis, transferred its functions to the DFAS on January 22, 1991. Brigadier General Hall, Commander, USAFAC, left Indianapolis and assumed the position of Director of Management and Oversight in DFAS headquarters, Washington, D.C.⁵

The creation of DFAS and reorganization of the Army's finance organizations produced some results that may not have been anticipated. The thesis question addresses the results and the impact on the Finance Corps' ability to support force projection doctrine. To do this, however, requires the identification and definition of strategic level organizations. A discussion of how these strategic level organizations relate to finance organizations at the tactical, operational, and strategic level follows in chapter 4.

The Finance Combat Service Support Mission

The Finance Corps is a combat service support (CSS) organization. The CSS organization's mission is to sustain forces at the tactical and operational levels of war by providing commanders and units the resources necessary to sustain the battle. The CSS system's primary purpose is to sustain soldiers and their systems.⁶

The finance CSS's basic mission at the tactical and operational level is to disburse money to support battlefield commanders. The ability to disburse money (currency, coin, and negotiable instruments) enables the commander to purchase a variety of supplies, arrange for hired labor, settle claims, and procure services. This ability is crucial in areas where U.S. military logistic supply channels are unable to meet unit demands in a reasonable amount of time. The finance CSS function's ability can alleviate shortage and timing problems that can occur in procurement and supply operations.⁷

Finance support provides CSS in two areas: support provided to organizations and support provided to individuals. Organizations supported include other CSS units providing logistical support, staff judge advocate (SJA) offices, military police, unit commanders, and other organizations requiring finance support. Examples of unit support include: payment for locally procured goods and services, settlement of

claims against the U.S., cash-for-weapons programs, enemy prisoner of war (EPW) pay, field exchanges, and Army postal operations. Unit support may include other U.S. agencies, United Service Organization (USO), International Red Cross, and military organizations of other countries.

Individual support will handle the pay and entitlements of soldiers and civilians, currency conversion, check cashing, and distribution of pay statements indicating an individual's pay and allowances for a specific period of time.

Finance units provide organizational and individual support to an area of operations as well the unit's and individual's home station. This includes assistance to the families and communities of deployed personnel and units.⁸ Several types of finance organizations exist to provide support to individuals and organizations. Listed below are the finance CSS-organizational functions, followed by a section that discusses types of finance CSS organizations.

Force Projection and Finance CSS

This section outlines force projection as a part of national strategy and how finance CSS supports that strategy. Recalling the first subordinate question, What is adequate support in force projection operations? requires a basic understanding of force projection and the relation of finance CSS. This section does not answer the question, but provides a starting point from which the question will be addressed in subsequent chapters.

Force Projection

President Clinton's National Security Strategy (NSS) recognizes that "troubling uncertainties and clear threats remain" despite the dissolution of the former Soviet empire.⁹ The President's NSS advances

U.S. interests through engagement and enlargement. An objective of the NSS is to enhance United States security with a military capability that is able to win two nearly simultaneous major regional conflicts.¹⁰ This requires U.S. forward bases, forward deployed forces, and the ability to deploy quickly and supplement these bases and forces.¹¹ Considering President Clinton's NSS, the U.S. National Military Strategy (NMS) accomplishes the strategy through the concept of overseas presence and power projection.¹² Power projection or "force-projection operations require comprehensive logistics support from initial planning at the strategic level to effective support for the soldier in the foxhole."¹³

Overseas presence includes permanently stationed forces abroad and temporarily deployed forces to include some forces on a regular rotational basis. An overseas presence is also established through the use of routine air, ground, and naval deployments and exercise as well as contingency operations. Overseas presence includes forces in Western Europe, Japan, South Korea, the Pacific, Middle East, Southwest Asia, and Latin America. U.S. forces of approximately 100,000 men and women are maintained in Europe alone.¹⁴

The reduction of U.S. forces deployed overseas requires an increased and credible capability to rapidly project forces to overseas locations. Force projection provides flexibility of deploying military forces to complement forward-deployed military forces in response to a threat.¹⁵

Army operations doctrine links Army roles and missions to the National Military Strategy. Therefore, force projection--the military's ability to respond quickly and decisively to global requirements--is fundamental.¹⁶ Army "doctrine provides for a force-projection army that can build and sustain substantial combat power in remote regions of the globe."¹⁷

Finance CSS of Force Projection

A force projection to a theater without a forward presence requires simultaneous introduction of logistic assets as combat assets are introduced to the theater in order to sustain combat operations to include the building of combat power before hostilities begin.

A force projection to a forward-presence theater reduces the need for early introduction of logistic assets. A forward-presence theater will have established arrangements for host nation support. This will significantly reduce the requirement for early introduction of logistic assets to support the deploying forces.

Host nation support provides a variety of goods and services to include all classes of supply and a variety of services. The availability of goods and services reduces the need for moving logistic assets to the theater. This frees up strategic lift, supports the reception (deployment) of forces, sustains theater operations, and supports the return (redeployment) of forces.¹⁸

Regardless of whether or not the theater has a forward-presence or host-nation support agreements, logistics contracting support should deploy early to arrange access to host-nation support capabilities. Contract support will also require early deployment of comptroller and finance assets to support initial logistic requirements.¹⁹

The finance corps' mission sustains operations by providing commercial vendor and contractual support payments, various pay and disbursing services, and accounting services.²⁰ Army finance doctrine supports Army force projection and forward presence by sustaining soldiers and their systems. This sustainment is provided by the finance corps' ability to provide the battlefield commander with currency. This ability enables the commander to solve logistic shortages by providing the ability to support procurement operations.²¹

Validity of the Finance CSS Mission

Money serves four basic functions: medium of exchange, standard unit of account or standard value, standard of deferred payment, and store of value.²² Two of these functions, medium of exchange and standard unit of account or standard value, permit battlefield commanders to use the finance capability as a combat multiplier.

As a medium of exchange, money allows the purchase of goods and services as the seller will accept the money in exchange for his provision of goods and services. As a standard of account, the goods and services purchased can be priced in terms of money. Pricing assigns a value that is a common denominator for both the seller and purchaser.²³

The Law of Land Warfare allows occupying military forces to requisition most anything necessary for the maintenance of the army (fuel, food, clothing, building materials, machinery, tools, vehicles, billeting of troops, etc.). However, the goods and services requisitioned shall be compensated for promptly.²⁴

Finance CSS Organizations--Tactical and Operational Levels

Finance organization exist at the tactical, operational, and strategic levels. The organizations at these levels relate to the subordinate question, What finance organizations support force projection operations? This section discusses organizations at the tactical and operational levels and is followed by a separate section that discusses finance organizations at the strategic level.

Finance organizations at the tactical and operational levels are established at three echelons: theater, corps, and division. The Finance Command (FC) supports the theater-level command; the finance

group (FG) supports corps-level units; the finance battalion (FB) supports division-level units. The FB consists of finance detachments (FD). Each FD is capable of providing support to a brigade-sized unit. The units at each level are capable of being task organized to support the particular level of operations. This can be very practical when deploying or redeploying finance elements in phases to meet varying requirements.²⁵

Each of the finance organizations described include basic mission and organization structure.

Finance Command (FC)

The basic FC mission coordinates theater support requirements and allocation of finance units to provide the support. The FC serves as the theater central funding source for other finance units. The FC provides central funding to all U.S. and allied organizations when directed by the theater commander in chief (CINC).

The FC commander is the theater finance and accounting officer. The FC commander advises the theater Army commander and his staff on financial matters, provides financial policies to theater finance organizations, and exercises command and control over the FC. The FC does not exercise control over the Finance Groups (FGs). The FC exercises control over FBs not otherwise assigned to an FG.²⁶

Finance Group (FG)

The Finance Group (FG) is responsible for finance support operations at the Corps or Theater Army Area Command (TAACOM). The group's primary CSS operations include funding of FBs, commercial vendor payments, accounting, travel pay, disbursement and collection of funds, and non-US pay services. The FG provides support to organizations by planning and coordinating with supported commands. The FG has a number

of subordinate finance battalions that provide direct support to TAACOM and Corps units on an area basis.²⁷

The FG commander is a colonel who exercises command and operational control over all corps finance organizations. This control includes responsibility for arranging for supported units to provide logistical and administrative support to the FBs providing finance CSS to the supported unit. The FG commander is a TAACOM or Corps major subordinate command (MSC) directly responsible to either the TAACOM or Corps commander or deputy commander. The FG commander also serves as the staff finance officer for the TAACOM and Corps.²⁸

Finance Battalion (FB)

The finance battalion (FB) commander is a lieutenant colonel who is responsible for the command and control of two-to-six finance detachments as well as their tactical and technical operational employment. The FB commander is responsible for providing finance support on either a general support or direct support basis. Supported activities include commanders, units, activities, and soldiers as directed by the FG. The FB commander reports to the FG commander. If the FB is not assigned to an FG, the FB commander reports to an FC.

The FB provides support to organizations on an area basis determined by the group commander. The FB's support to commanders and units include military pay, commercial vendor services, disbursement and collection of funds, and finance database support--soldiers pay records and transactions are maintained on an automated data base, mainframe. Finance detachments are responsible for providing support to the FB's supported units.²⁹

Finance Detachment (FD)

Finance detachments (FD) are the smallest table of organization and equipment (TOE) unit in the finance corps. The FD commander is a captain and is under the command and control of an FB. The FD's CSS responsibility is to provide military pay support, commercial vendor services, disbursement and collection of funds, and finance data base support. The FB, as the higher headquarters and parent organization, normally provides the FD with essential logistic and administrative support. The detachment receives policy and guidance from the FB commander and his staff.

The FD provides area support and is capable of supporting up to 6,000 soldiers or a brigade-sized element. It provides support by deploying finance support teams (FST) to a unit's location. The FD commander typically reports to the FB commander; however, the FD is capable of deploying separately as part of a task force and providing finance CSS. This support can only be for a short duration. The FD will require administrative and logistic support from the supported task force commander and his staff. Usually when deployed as part of a task force, the FD is attached for operational control to the task force with the FD commander reporting directly to the TF commander.³⁰

Finance Support Team (FST)

The finance support team (FST) consists of two-to-five soldiers from the finance detachment. It provides support to a small number of soldiers whom the FST's parent FD supports. To perform its mission, the FST must rely on its FD or FB for all necessary equipment and transportation. FDs typically deploy for short periods of time within the FB's designated area of CSS support.³¹

Designated Finance Support Activity (DFSA)

Depending on hostilities, certain finance and accounting functions may be performed by a higher echelon or at DFSA. If a DFSA is designated, it will be the primary theater financial support organization. The DFSA will support theater operations by providing support to deployed FB(s), FG(s), or an FC. The location of the DFSA may be in the theater of operations, at a location outside the continental United States (OCONUS) and the theater of operations, or in the continental United States (CONUS). The tactical situation and requirements in the area of operations will determine the location of the DFSA.

Coordinating through the supported CINC and the Defense Finance and Accounting Service (DFAS), the theater Army commander and FC will recommend where finance and accounting services will be performed. The Assistant Secretary of the Army for Financial Management (ASA-FM) decides which functions are performed outside the theater. The ASA-FM coordinates its decision with the theater Army commander, supported CINC, and the DFAS.³²

Finance Organizations and Functions-Strategic Level

This section relates strategic level finance organizations to the two subordinate questions, What finance organizations support force projection operations? and What finance operations support force projection operations? The functions performed by these strategi-level organizations are not solely in support of force projection operations. Rather, the functions support finance operations as a whole. Nevertheless, these organization do impact force projection operations through overall policy. However, these organizations do make policy decisions specifically related to force projection operations as operations may occur.

Comptroller, Department of Defense (C, DoD)

The C, DoD is the Chief Financial Officer for the Department of Defense and is the principal advisor and assistant to the Secretary of Defense. Among other responsibilities, the C, DoD advises and assists the Secretary of Defense on budgetary and fiscal matters (including financial management, and accounting policy and systems) and general management improvement programs. The C, DoD also exercises authority, direction, and control over the Defense Finance and Accounting Service.³³

Defense Finance and Accounting Service (DFAS)

The C, DoD established the Defense Finance and Accounting Service (DFAS) as the principal Department of Defense executive for finance and accounting requirements, systems, and functions. As an agency of the Department of Defense, the DFAS responsibilities and functions include: complying with statutory and regulatory finance and accounting requirements; providing finance and accounting services for DoD components (Army, Air Force, Navy, Marine, and DoD agencies, such as, the Army Corps of Engineers); and directing the consolidation, standardization, and integration of finance and accounting requirements, functions, procedures, operations, and systems within the Department of Defense. The heads of the Department of Defense components are responsible for coordination with the DFAS on matters related to the DFAS responsibilities and functions.³⁴

The Assistant Secretary of the Army (Financial Management & Comptroller) (ASA(FM&C))

The ASA (FM&C) is responsible for the comptroller functions of the Department of the Army and advises the Secretary of the Army on financial management. The Assistant Secretary's responsibilities include directing and managing the Department of the Army's financial

management operations and activities. To fulfill the Secretary's requirement and responsibilities, the ASA (FM&C) is organized into a Principal Assistant Secretary of the Army (PDASA[FM&C]), four Deputy Assistant Secretaries of the Army, and the Army Comptroller Proponency office.³⁵ The Principal Deputy Assistant Secretary is responsible for assisting the ASA (FM&C) in planning, organizing, and directing the activities of the office of the ASA (FM&C).³⁶ The Deputy Assistant Secretaries support the ASA (FM&C) and Principal Deputy by conducting particular functions and missions supporting the ASA (FM&C).

Deputy Assistant Secretary of the Army (Financial Operations) (DASA-FO)

The DASA-FO is one of the four deputies to the ASA (FM&C). This deputy, among other functions and missions, is responsible for the policies, procedures, programs, and systems pertaining to finance and accounting activities and operations. To fulfill these missions, the DASA-FO is organized into three directorates. One of these directorates is the Financial Management Systems Directorate (SAFM-FOF).

The SAFA-FOF directorate is responsible for policy and supervision of overseeing the Army's finance and accounting procedures and operations. The Director is also responsible for supervising and directing the U.S. Army Finance Command.³⁷

U.S. Army Finance Command (USAFINCOM)

The USAFINCOM mission and functions are to: develop and implement plans to review, oversee, and improve the Army's tactical finance and accounting network; establish finance and accounting plans, systems, and operations to include field level in conjunction with the DFAS; develop contingency plans and procedures for finance and accounting services in war zones; monitor and report the performance of

Army accounting and finance services and recommend solutions for problems; keep the Army senior leadership informed on Army finance and accounting; and monitor integration of DFAS equipment used by Army finance and accounting organizations on the battlefield.³⁸

Deputy Chief of Staff for Personnel (DCSPER)

The DCSPER is responsible for personnel issues, such as recruitment, retention, certain aspects of training, and military compensation among many other responsibilities. Military compensation is an important feature to the recruitment and retention of soldiers.

Compensation should be designed to foster and maintain the concept of the profession of arms as a dignified, respected, sought after, and honorable career. The emotional spirit and satisfaction gained from the dedicated performance of uniformed service should be coupled with compensation sufficient for an individual member to maintain a standard of living commensurate with the carrying out of responsibilities which directly affect the security of the nation. Without basic patriotism on the part of members, in peacetime, patriotism by itself is not an adequate motivation for a service career.³⁹

Within the DCSPER the responsibility for military compensation issues is carried out by the Compensation and Entitlements Branch. The branch mission is: Army's compensator for active and reserve component military pay, travel, and transpiration. The branch is a focal point for all issues pertaining to the Army's total compensation package.⁴⁰

Finance CSS-Organizational Functions

This section and the section that follows describe finance functions for organizations and individuals. Together, these two sections relate to the third subordinate question, What finance operations support force projection operations? These functions describe in detail the elements that make up the overall finance CSS mission as it relates to force projection operations. Finance doctrine

supports the Army's mission through six areas of organizational support as outlined below.

Provide Support for the Procurement Process

This process is the most critical mission of the finance commander. Support of the procurement process is essential to the logistical system supporting the commander's success on the battlefield. The finance commander will devote significant effort towards this process. The procurement process consists of contracting support and commercial vendor services.

Contracting support makes payment to commercial vendors for all goods and services obtained by contract officers. Payment is typically made by check (U.S. Treasury check or a host-nation bank check). The contracts include all classes of supply (food, petroleum, tools, and repair parts) and services, such as laundry and bath operations, transportation, and maintenance. These contracts are usually large, over \$2,500, and for a longer duration, i.e., the contract is in force until the goods and services are no longer required.

Commercial vendor services (CVS) support the immediate requirements of the force. It provides for immediate purchase of small items, less than \$2,500, that are not readily available in the logistic system and needed immediately. It also provides for payment of immediate services, such as day laborers. Payment for goods and services is in cash and usually does not require the support of a contracting officer. Payments are typically for food items (not otherwise on contract, e.g., candy and nuts for a special thanksgiving meal for soldiers), construction materials not readily available through supply, and small items, such as surge protectors for computers or power converters. Immature theaters will use this support to a great extent

until the supply and logistic support system can catch up with force requirements.⁴¹

Provide Currency and Banking Support for Operations

Currency support includes negotiable instruments (U.S. Treasury check or host nation bank checks [known as local depository checks—the host nation bank must be approved by the U.S. Treasury]), U.S. and foreign currency and coin, foreign military scrip, military payment certificates, and, possibly, precious metals (gold and silver). Support is available to U.S. forces and allied forces.

U.S. and allied forces require limited banking support. Finance commanders establish a business relationship (liaison) with host nation banks. Limited host nation bank facilities require finance commanders to provide limited banking support. This support includes currency supply, currency exchange, and check writing by finance units. Supported activities include units, military postal units, field exchange operations (e.g., Army Air Force Exchange Service [AAFES]), and non-appropriated fund instrumentalities (NAFI) such as soldier recreation centers.⁴²

Control Currency on the Battlefield

The control of currency is necessary to reduce black market activities, secure individual's money, and assist in the control of currency inflation of the U.S. and the host nation(s).⁴³

Provide Non-U.S. Pay Support

The FC or FG provides support based on an agreement with the host nation. Support includes payment of wages to host nation employees, day labor, enemy prisoners of war (EPW), and civilian internees.

Financial Advice and Guidance

Finance commanders at the FC, FG, and FB provide advice to commanders on control of black market activities, control and use of currency, and finance support throughout the command.⁴⁴ Finance commanders and their staffs should coordinate with personnel, logistic, resource management, and legal and civil military affairs staffs on finance capabilities in support of the plans and operations of these staffs.

Provide Essential Accounting Support

Accurate maintenance of accounting systems and reports is critical in the Army's ability to report operations to Congress and to provide responsible stewardship of public money. The FC and FG will manage the accounting function.⁴⁵ The FC and FG along with the DFSA, if designated, coordinate the performance of accounting functions. The accounting function is essential in identifying and reporting costs for a variety of activities. The function becomes even more important when allied forces or United Nations (UN) operations, based on agreements, reimburse the U.S. Treasury for expenses incurred by allied or UN forces.

Finance CSS--Individual Functions

Finance CSS to individuals consists of five functions of support to soldiers and civilians. Unit commanders view this area with great care and concern. "Soldiers are reassured by concerned, positive leadership and a personnel system that ensures care for them while they perform their missions."⁴⁶ These five functions are important in maintaining soldier and civilian morale. Particularly those individuals with families back at the home station who rely on the soldier's pay to meet the family's needs.

Maximize Service at the Battalion S-1 Section

The battalion's S-1 section is responsible for handling simple pay problems and inquiries and for coordinating with the supporting FB or FD for soldier pay support. The S-1 section is the soldier's immediate contact for pay assistance. The section begins the resolution of most pay support requirements by collecting and processing information to the supporting finance unit. The S-1 section delivers soldier and civilian pay statements.⁴⁷ Finance units maximize the support effort through coordination and assistance and by training section personnel to service the unit's and soldier's routine pay matters.

Provide Military Pay Support

Soldiers receive pay support before, during, and after deployment. Home station finance support will assist with deployment of soldiers by verifying pay accounts and making necessary adjustments along with assisting family members once the soldier deploys. Home station support will also include the processing of increased pay adjustments due to deployment.

During deployment of forces, finance commanders assist units with pay adjustments, inquiries, and delivery of unit pay statements to S-1 sections. The unit initially coordinates with the servicing finance unit for the support.⁴⁸

Provide Department of Defense Civilian Pay Support

This support is similar to that provided to soldiers. This is normally a TDA function; therefore, finance TOE units will require TDA augmentation to support this function. Without augmentation, civilian pay support is limited to disbursing activities and transmitting civilian inquiries to an activity that provides civilian pay support.

Travel Support

Travel support is limited in most theaters. However, units must be prepared to provide travel pay support to soldiers and civilians as required and in accordance with established theater policies. Travel support may be necessary for noncombatant evacuation operations (NEO).⁴⁹ This operation can be expected in hostile environments where family members were authorized to accompany their soldier or DoD spouse prior to hostilities. A major conflict in Europe where U.S. citizens reside is an example of the need for NEO operations.

Provide Family Support

The families of deployed soldiers continue to require finance support in a variety of areas. To provide this support, deployed finance units leave behind limited personnel to continue support to families. Support may include answering pay inquiries, resolving pay issues, providing proof of a soldiers earnings on behalf of the soldier's family, attend installation meetings to address finance issues and concerns and coordinate with rear commanders for pay support.⁵⁰

Assumptions

This study looks at the Army's financial management organizational structure's ability to support finance operations in a force projection environment. A few assumptions are necessary to support the research and outcome with regard to organizations at the tactical, operational, and strategic levels.

The first assumption is that strengths and weaknesses are not a result of finance CSS organizational or individual functions or strategic functions, that is, the functions always adequately support force projection operations. Instead, an organization's design impacts the organization's ability to perform functions necessary to adequately

support force projection operations. Thus, the premise is that the success or failure to provide adequate support is based on an organization and not on functions.

The second assumption is that the ability of these organizations to conduct their mission and perform their functions is a subjective measure. The research methodology outlined in chapter 3 and subsequent analysis in chapter 4 will measure the performance of organizations using a subjective research methodology and analysis.

The third assumption is that given a subjective analysis of the thesis question, the conclusion or recommendations may be subjective as well.

Limitations

The nature of this study is limited to a subjective analysis due to the lack of models or simulation devices that could measure the effect of changes to existing or notional organizations. Unlike other Army elements that can be objectively measured using such devices, finance organizations cannot. Therefore, this study is limited to that material available in the literature review and the subjective research methodology as outlined in chapter 3. Despite the weakness of this limitation, the study can conduct an analysis and come to a conclusion, recommendation, or both based on available data.

The amount of research material available and the location of the material are also limiting factors. Additionally, the subjective nature of the material also limits the scope of the research, analysis and outcome.

Time is another limitation that influenced this study. The research, analysis, and composition of the thesis was accomplished in an extremely compressed time frame of seven months. The time devoted to the study was limited by other competing academic requirements and

priorities. The nature of certain academic priorities and requirements caused the cessation of any research or writing for two of the seven months.

Delimitations

Exclusion of TDA Organizations

This study does not consider how DoD changes impacted TDA finance organizations. These organizations are fixed garrison organizations that belong to the DFAS. The equipment and personnel that comprise these organizations belong to the Department of Defense and not the Department of the Army. The Army is not responsible for administrative and logistical support. These organizations are not available to the Army for deployment and support of troops. Because of this limitation, the Army cannot consider these organizations for planning purposes when developing concept of support plans for theater-, operational-, and tactical-level CSS.

Exclusion of Reserve Component Organizations

Reserve component finance units are excluded from this study. While reserve units are important to force projection and have an increased importance for force projection operations, the study will look at active Army finance units only. Operations supported by finance units have been and continue to be almost exclusively active Army finance units. Therefore, the research material available is almost entirely comprised of active finance units. Additionally, reserve finance units are organized the same as active units and are responsible for carrying out the same type of functions as active finance units. The exclusion of reserve finance units will not affect the research, analysis, and outcome of this study.

Criteria for Determining Adequacy of Support

An analysis of finance operations during Operation Desert Shield and Desert Storm will measure the effects of finance's ability to support a force projection Army. The size and duration of the operation used a significant amount of finance MTOE resources at the tactical, operational, and strategic levels. While Operations Desert Shield and Desert Storm serve as the primary operation for analysis at the strategic level, several smaller operations are used as well. These smaller operations include: Operation Just Cause, Operation Restore Hope, Operation Support Hope, and Operations Provide Promise and Able Sentry.

Endnotes

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¹⁷Ibid., vi.

¹⁸Ibid., 12-6.

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⁴²Ibid., 9-2.

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⁴³Ibid., 9-5.

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CHAPTER 2

LITERATURE REVIEW

Introduction

Does the current Department of the Army financial management organizational structure adequately support finance operations in a force projection environment? In answering the question, three subordinate or secondary questions must be answered. They are:

1. What is adequate support in force projection operations?
2. What finance organizations support force projection operations?
3. What finance operations support force projection operations?

This chapter describes the literature used to answer the primary and secondary thesis questions. The description reviews what other authors have written on the topic and the relationship to the topic. A review of the literature reveals a few areas of consideration. These areas include: information closely related to the thesis, information generally related to the thesis, and information of a general nature that is essential in filling gaps or linking ideas and thoughts of other writers in reaching a conclusion or supporting an idea.

Information Closely Related to the Thesis

Five study projects written between 1990-1993 provide current thoughts and personal views officers on the Finance Corps by senior finance with respect to force projection. The study projects were

written by U.S. Army War College and Industrial College of the Armed Forces students. The writings offer a variety of viewpoints and research closely related to the thesis question. None of the writings provide any definitive answers on the subject. However, the authors offer topics that are relevant, provide useful sources for information through the endnotes and bibliographies, and offer a wealth of experience as finance officers with a combined experience of over 100 years.

The paper written by Roger Scearce (April 1990) offers insight into finance support during low intensity conflicts (LICs).¹ The author's study focuses on finance and resource management issues in sustaining a LIC or a contingency operations. The author offers his view on how certain aspects of the Army's financial management doctrine and procedures should be changed to enhance the finance management structure's ability to support a LIC or a contingency operation. Scearce takes a fairly broad view of finance and accounting and resource management issues for sustaining the installation, deployed units or task force, and the individual soldier. The conclusions offer recommendations for improving finance and accounting and resource management support during LIC operations.

A paper written by Roland Arteaga looks at the mission and role of the Finance Corps in 1995 and beyond.² Arteaga's topic centers on the issue of the Finance Corps' relevancy and if the Corps continues to have a vital role in the Army. The author's basis for his thesis is a Program Management Review Decision to: Create the Defense Finance and Accounting Service to assume control of finance functions throughout the DoD and implement a study to determine the "disposition of the tactical finance and accounting function."³ The author examines if the Finance

Corps continues to have a vital role and, if so, what changes are necessary to ensure the Corps' place in the future Army.

Morgan Denny's paper (April 1992) discusses the Finance Corps and its future.⁴ His paper looks at recent events of the period, such as the creation of the DFAS and the impact on the Finance Corps. Based on the analysis, he makes recommendations for changes to the Finance Corps organization to include force structure, policy and procedures, and communications. The author considers the changes essential to support future contingency operations. Denny concludes that the Finance Corps must adapt to being smaller with the possibility of merging with the resource management function to form a Resource Management Corps.

Hugh Tant's paper (January 1993) looks at Operation Desert Storm and Desert Shield (DS/DS) and the failure to deploy a theater Finance Command in accordance with Army doctrine.⁵ The author looks at the problems that occurred during Operation DS/DS as a result of command and control problems caused by the lack of a proper and doctrinally correct command and control structure. Tant presents a proposal to create a Joint Resource Management Corps as a solution to provide an effective command and control organization for the future.

James Hasty's paper (April 1992) was written while he was a student at the Industrial College of the Armed Forces.⁶ Hasty examines military operations during Desert Shield and Desert Storm in terms of doctrine, past conflicts, standards of service, and customer expectations. Hasty's paper provides some useful and documented evidence on finance organizations and operations at the operational level. The author concludes with a recommendation to create a Paymaster General of the Armed Forces to orchestrate joint pay operations and future battlefield finance support. Hasty also addresses ten challenges the Paymaster General must face.

The limitations of these papers are that they present the views and opinions of the authors and, therefore, should not be taken as official DoD positions or recommendations. However, the authors provide: points worthy of consideration, some evidence useful to answering the thesis question, and, generally, thoughts based on the importance of contingency operations--ideal in terms of force projection.

Although closely related to the thesis, these papers are not used or cited with the exception of a few references from the Hasty paper. This is a deliberate decision to avoid introducing possible bias in the research. This bias could occur by misconstruing the personal views of these authors as accepted fact or principle. This could also lead to accepting the research and analysis of these authors as a shortcut rather than conducting my own research.

Information Related to the Thesis

A number of Army field manuals, reports, articles, after action reports, and letters provides finance specific evidence on finance organizations, finance operations and force projection operations. Other literature provides evidence related to the adequacy of finance support in force projection operations. This evidence is critical to the research methodology and analysis used in answering the thesis questions. Where the War College studies were closely related, these writings provide independent thoughts, ideas and findings. When linked together as a this literature provides the critical evidence that will ultimately lead to an answer.

A critical and very good source of evidence that only recently became available (August 1995) is the Finance Deployment Handbook.⁷ The handbook came about as a result of the Ninth Finance Board where a number of after action reviews were discussed. The information in the

handbook covers Operations Just Cause, 1989-1990, Panama; Desert Shield/Desert Storm, 1990-1991, Saudi Arabia and Kuwait; RESTORE HOPE, 1992-1994, Somalia; Provide Promise and Able Sentry, 1992-1995, Croatia and Macedonia; and Support Hope, 1994, Rwanda.

The purpose of the handbook is to provide information on recent finance deployments in support of operations. The handbook is a compendium of information and after-action reports that are quite useful in assisting units and soldiers with planning considerations for future operations. The handbook provides useful information on recently conducted (1989-1995) finance operations and is valuable in providing evidence on the ability of finance organizations at the tactical and operational level to conduct missions in support of a force projection Army.

An extremely useful portion of the handbook is an individual study project entitled, "Finance Support During Operation Desert Shield" by Major Dennis E. Fields. Having served as the primary staff officer for both the rewrite of the 1989 edition of FM 14-7, Finance Operations, and the new finance modular structure (battalion, detachment, and their associated equipment), Major Fields was the subject matter expert on finance doctrine and force structure. The Commandant, U.S Army Finance School, deployed Major Fields to Southwest Asia (SWA) to evaluate the impact of finance doctrine, the force structure and capture valuable lessons for the Center for Army Lessons Learned on finance operations during Operation DS/DS.

Other sources of useful information include the All Points Bulletin, a monthly functional publication that focuses on pay and accounting systems policies and procedures. The information is technical and geared towards finance and accounting areas. The All Points Bulletin was very useful in providing historical background

information on the creation of DFAS. Another source of great assistance is the Assistant Secretary of the Army (Financial Management & Comptroller) homepage on the Internet. The homepage provided access to roles, missions, and functions of finance and accounting organizations at the strategic level. The information from the homepage fills an information gap critical to determining the importance of finance and accounting organizations at the strategic level.

Another source is FM-14-7, Finance Operations.⁸ This manual is the Army Finance Corps' doctrine for providing finance combat service support (CSS). It is an important publication for the review of finance operations in support of a force projection Army. The manual is the basis for considering the effectiveness of finance organizations at the tactical, operational, and theater levels of war. The manual's limitation is that it does not address finance strategic level organizations. However, the manual discusses doctrine, training, command and control (leadership), organizations, and equipment (to a limited extent).

General Information Useful to the Thesis

The information sources in this area provided information of a general and indirect nature. That is, the information relates neither directly with finance organizations, finance operations nor the thesis question. It does not mean that the information was less important or even less critical. In many instances, the information from these sources is essential in developing the model to determine the effectiveness of finance organizations in regard to the thesis question. Also, the sources provide information on doctrine useful in exploring the research question and information to clarify other sources.

The sources reviewed often provided useful information to substantiate some other finding or clarify a position. Typical sources

included Army field manuals; textbooks; news articles; and unpublished sources, such as letters, messages, statements, and presentations. Examples of this information are FM 100-5 in explaining force projection operations or FM 100-15 in substantiating the use research methodology and analysis model used.

Endnotes

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CHAPTER 3

RESEARCH METHODOLOGY

Analysis

Method of Analysis

The thesis question, Does the current Department of the Army financial management organizational structure adequately support finance operations in a force projection environment? led to three subordinate or secondary questions:

1. What is adequate support in force projection operations?
2. What finance organizations support force projection operations?
3. What finance operations support force projection operations?

Answering these question requires a methodology that can address a number of aspects that can subjectively measure and relate each question to the thesis question. The nature of the questions along with the earlier assumptions established the basis that failure or success to provide adequate support is based on an organization and not on functions. As an example, if an organization did not have the resources necessary to perform its functions, then the organization failed to either provide some functions or provided some functions with certain weaknesses. If an organization was unable to perform certain functions or performed them with some weaknesses, then an organization may not have been successful in its mission. If the organization was unsuccessful in its mission, then it did not provide adequate support.

From the logic of the previous statement, this chapter outlines the methodology for conducting an analysis that relates the subordinate questions to the thesis question. The approach to the methodology is to use a subjective analysis that covers enough variables that could influence the ability of a finance organization to adequately support force projection operations. Given the earlier assumptions, limitations and delimitations, the thesis analyzes the doctrine, training, leader development, organization, materiel, and soldiers of the various organizations.

The use of doctrine, training, leader development, organization, materiel, and soldiers (DTLOMS) as a methodology is derived from the Army process of force integration. DTLOMS forms the basis for Army force integration. It is a comprehensive method of determining the type of force necessary to support the Army's mission. A separate section of this chapter establishes in greater detail the validity of DTLOMS as a methodology.

The DTLOMS process provides the analytical tool to determine the Army's financial management organizational structure ability to support finance operations in a force projection environment. After action reports from several force projection operations, the Hasty paper, and information relevant to the topic provide the evidence for evaluation. The DTLOMS process is the criteria with which to evaluate the information used in answering the subordinate questions leading to the thesis question.

The evaluation criteria uses DTLOMS to measure the ability to support force projection operations accordingly:

1. Doctrine evaluates doctrine and tactics, techniques, and procedures. This is accomplished by analyzing the Army's doctrine in FM 100-5, Operations against the finance doctrine in FM 14-7, Finance

Operations. The analysis uses after action reports and the Hasty paper to analyze the doctrinal strengths and weaknesses of finance operations in support of force projection operations. The analysis includes finance organizations at the tactical, operational, and strategic levels.

2. Training will review programs and methods to conduct unit missions. The analysis assesses finance mission training plans (MTPs), the current 18th Finance Group Mission Essential Training List and commanders' guidance. After action reports and other studies assess strengths and weaknesses in training as it relates to finance functions and the ability to support force projection operations.

3. Leader development will review programs and methods for developing leaders. The analysis will look unit, institutional and self-development programs. The analysis will assess the strengths and weaknesses of leader development as it pertains to force projection operations.

4. Organizations will analyze the command and control structure and the manning of organizations as well as the expected functions and missions of the organization. The analysis uses after action reports and studies to review the ability of the organization to accomplish its mission. The analysis assesses those strengths and weaknesses that enable the organization to fully accomplish the functions and missions it is responsible to conduct.

5. Materiel measures the ability of authorized equipment to fulfill the finance mission. The analysis uses after action reports and studies to assess the strengths and weaknesses of an organization to accomplish its mission and conduct its finance CSS functions with the equipment available.

6. Soldiers are the measure of an organization to adequately support force projection operations. The DTLOMS methodology as a part of the Army's force integration analysis and process looks at the DTLOM portion for its ability to support soldiers. Therefore, if the DTLOM portion of a finance organization is capable of supporting the organization's soldiers ability to perform their functions, then an organization's soldiers are capable of providing adequate support.

Procedure of Analysis

Each organization is analyzed using the DTLOMS methodology to determine if the organization is capable of providing adequate support. The analysis works in ascending order from the smallest tactical organization, the finance detachment, to the highest strategic finance organization, USAFINCOM. Additionally, the organizations are grouped according to the three levels of war--tactical, operational, and strategic. A review by level determines if the organizations in that level are capable of providing adequate support.

The following example describes the procedure and the relationship to the subordinate questions. The procedure uses a simple matrix (Fig. 1) to evaluate the organization. The top row identifies the organization being reviewed. The column on the left is a list of the DTLOMS criteria for measuring an organization's ability to support finance operations using the method of analysis discussed earlier. The column labeled "operations" refers to the organizational and individual functions the organization performs. These functions were described in chapter 1.

Each criterion of DTLOM analyzes the organization's ability to conduct individual and organizational finance operations. For example, the criterion of doctrine analyzes the organization's doctrine in relation to the conduct of finance operations. The "payoff" or value in

the operations column indicates the degree or measure the organization's doctrine either successfully or unsuccessfully supports finance operations.

After each DTLOM criterion is analyzed and given and "operations" measure, a determination is made on the collective degree of success the DTLOM criteria has on the overall criterion Soldiers. That is, how does each measure of finance operations using DTLOM successfully or unsuccessfully support Soldiers, thus measuring the organizations ability to support force projections operations?

The DTLOMS criteria uses a subjective "payoff" or value of "Y"=yes, "Yw"=yes with weaknesses or "N"=no. A "Y" for each DTLOM criterion will produce a "Y" in the "S" criterion. A "Y" in the "S" criterion indicates an organization provides adequate support. A "Yw" indicates an organization met the criterion to perform but, with a weakness. The "Yw" is considered to have an overall minor impact on an organization and will enable an organization to achieve a "Y" in the "S" criterion so long as no more than two "Yw" values occur. One or more "N" values will produce an "N" value in the "S" criterion. An "N" in the "S" criterion indicates an organization did not adequately support a force projection operation.

Finance Detachment (FD)	
	OPERATIONS
	Y/Yw/N
DOCTRINE	
TRAINING	
LEADER DEVELOPMENT	
ORGANIZATION	
MATERIEL	
SOLDIERS	

Figure 1

Background on DTLOMS as a Method of Analysis

Basis of Force Integration

The Department of the Army's leadership is responsible for strategic planning and assistance in developing joint strategic planning. The Army's leadership includes the secretary, the chief of staff, the undersecretary, and the vice chief of staff. Strategic planning for the Army is accomplished through *The Army Plan* (TAP). The TAP documents policies and gives guidance for resources.

The TAP provides the Army's guidance for Army missions from joint strategic planning documents. These joint strategic planning documents include products from the *Defense Planning Guidance* (DPG) and the *Joint Strategic Planning System* (JSPS). The DPG provides guidance to the military departments that includes major planning issues and decisions, strategy, and policy of the DoD, and link the DPG to the Joint Strategic Planning System. The JSPS enables the Joint Chiefs of Staff to translate national security policy, resource planning guidance, the commander in chief's (CINC's) requirements of the Unified Commands such as US Central Command (USCENTCOM) into strategic guidance, force structuring objectives, and operational planning.¹ The JSPS produces four products that provide strategic and operational guidance.

The importance of the TAP to force integration is the plan's ability to capture Army long-range objectives and link the long-range objectives to mid-term objectives. The TAP states the Army's priorities within expected resources.² This allows the Army to match resources to meet its strategic planning and joint strategic planning objectives. Ultimately, this will lead to the determination of the necessary Army force structure that will meet the planning objectives in the TAP.

Force Management Overview

The Army functions as a strategic force to support the national military strategy's objectives. Plans are produced that require the Army to identify and prioritize those requirements necessary to support Army strategic and joint strategic plans. The use of the enhanced concept based requirements system (ECBRS) provides the management process for the Army's force integration. The ECBRS uses doctrine, training, leader development, organization, material, and soldiers (DTLOMS) as the force management developmental process. The DTLOMS analysis process determines organizational requirements and turns those requirements into unit models.

Enhanced Concept Based Requirements System

The ECBRS is a process to identify and prioritize needs and recommend solutions to the development of the Army force structure. The system translates the Army's leadership vision into long-range plans.³ The system is an essential element to the Army's ability to integrate force structure with requirements. The ECBRS integrates doctrine, training, leader development, organizations, and material requirements that are focused on the soldier. The focus of DTLOMS is to support Army planning and programming efforts by recommending necessary capabilities that support a force projection Army to win decisively with minimal casualties.

The Army uses the ECBRS process to develop concepts. The process is initiated by national and strategic planning documents and the products from those plans as discussed under "planning" earlier. The concepts provide the Army with guidance and direction on a continuous basis. The ECBRS concepts project warfighting based on historical view, doctrine, current capabilities, future threats, technological forecasts, and planning guidance.

Enhanced Concept Based Requirements System objectives are:

1. Ensure land force dominance that support joint operations by evolving the Army's vision of battlefield functions and tasks.
2. Identify and prioritize required capabilities.
3. Identify capabilities to maintain the Army's edge on the future battlefield.
4. Influence the interrelated phases of the planning, programming, and budgeting process consistent with Army leadership objectives and vision.
5. Stabilize research, development, and acquisition (RDA) programs to meet the goal of providing soldiers world-class equipment in the shortest time possible and within resource constraints.⁴

Doctrine, Training, Leader Development,
Organization, Materiel, and Soldiers (DTLOMS)

Force integration uses a force management process that introduces, incorporates, and sustains organization, doctrine, and materiel change. Force management uses several development processes in determining and resourcing requirements to accomplish the Army's functions and missions. One such development process is combat development which uses DTLOMS to translate requirements into unit models.⁵

Endnotes

¹U.S. Army, FM 100-15, Force Integration, (Washington, DC: Department of the Army, 1995), 1-16.

²FM 100-15, 1-12.

³Ibid., 1-7.

⁴Ibid., 1-16.

⁵Ibid., 4-1 and 4-2.

CHAPTER 4

ANALYSIS OF FINANCE OPERATIONS, ORGANIZATIONS, AND SUPPORT

Introduction

This chapter analyzes and explains how evidence gathered relates to the thesis question, Does the Department of the Army's current financial management organizational structure adequately support finance operations in a force projection environment? It does so by relating the three subordinate or secondary questions: (1.) What is adequate support in force projection operations? (2.) What finance organizations support force projection operations? and (3.) What finance operations support force projection operations? to an analytical tool in the form of a matrix that measures an organization's ability to perform its finance operations. As discussed in chapter 3, the matrix measures an organization against DTLOMS as the evaluation criteria.

Apart from its use as the criteria, DTLOMS serves as a set of tertiary questions to the above secondary questions. By answering these tertiary questions, then, logically, the evidence supports the outcome of an organization to either succeed or fail in its ability to support force projection operations.

This chapter analyzes organizations in ascending order. Organizations are grouped according to the three levels of war--tactical, operational, and strategic. Using the DTLOMS criteria, each organization is analyzed, explained, and then assessed in terms of success or failure. Following the organizations for each level, is an overall assessment based on the outcome of the analysis.

The analysis uses the DTLOMS methodology and information from various operations. At the end of the analysis is the DTLOMS matrix (fig. 1) indicating the organization's success or failure to support force projection operations by being able to conduct its finance operations. This analysis will answer the three secondary questions and the thesis question once all organizations are analyzed.

As indicated in chapters 1 and 3, Operations DS/DS are the primary focus for the analysis as these operations involved organizations at all three levels of war. However, the thesis question looks at the current Army financial management structure. Therefore, more recent operations and events are analyzed to identify some weaknesses that existed and were overcome since Operations Desert Shield/Desert Storm (DS/DS).

Some modifications to the criteria are made for strategic level organizations in terms of how the DTLOMS criteria are applied. This is necessary to effectively assess these organizations and take into account certain features unique to strategic level organizations. These modifications are explained in greater detail in that section of the chapter dealing with strategic level organizations.

Tactical Level Organizations

During operations, tactical level CSS organizations provide the tactical logistic functions of manning, arming, fueling, fixing, moving the force, and sustaining soldiers and their systems. Finance tactical level operations provide commanders the ability to purchase many classes of supply and services not readily available through the supply system. This finance CSS activity helps to sustain soldiers and their systems and assists other logistic activities with their ability to synchronize their logistic support of the commander. Finance organizations at the

tactical level include, in ascending order, the finance detachment, finance battalion, and finance group.

Finance Detachment

Detachment finance operations: Provide support for the procurement process, provide banking and currency support, control currency on the battlefield, control currency on the battlefield, and provide military pay support.

Doctrine

The detachment's finance CSS doctrinal mission is to perform finance operations that provide military pay support, commercial vendor services, disbursing/funding support, and finance data base maintenance for units and personnel in the area of responsibility (AOR) designated by the finance battalion commander. This mission is specified by the doctrine of FM 14-7, Finance Operations. The doctrinal mission of finance detachments supports the finance organizational and individual operations.

Several operations will review the use of detachments in measuring other areas of DTLOMS. In doing so, there will be further instances of doctrine being used as a guideline for meeting operational needs. Considering the detachment's relation of its doctrinal mission to finance operations it must perform; and, examples, to follow, of doctrine used in determining resources, missions, and support provided, the detachment's doctrine is assessed as a "Y" (fig. 2).

Training

The training of finance detachments follows the basic doctrine and guidance of FM-14-7 for finance operations and FM 25-100, Training the Force, for training doctrine. The Army Training and Evaluation Program (ARTEP) Mission Training Plan (MTP) 14-423-30-MTP provides the

primary and comprehensive training program critical to training the finance detachment on its critical wartime missions.¹

The use of these guides and training management aids, the training doctrine of FM 25-100 and other 25 series manuals, and local training regulations and publications are an absolute strength to the detachment in planning, organizing, conducting, and evaluating training programs. The MTP assists the detachment commander and his leaders with training the key missions of the detachment. For effective planning of training, the MTP, as a guide, must also consider the finance detachment's Mission Essential Task List (METL), senior commander's training guidance and directives, unit training priorities, and training resources available.²

Recognizing the doctrinal mission as the detachment's critical wartime mission, the MTP recognizes five nonfinance missions as essential to the detachment's ability to conduct its wartime doctrinal mission. They are:

1. Conduct strategic deployment.
2. Relocate command to a new operating site.
3. Establish and conduct finance operations.
4. Conduct unit security/defense.
5. Conduct redeployment operations.³

The development of an MTP, use of METLs along with higher chain of commander guidance and directives, and unit training priorities provide an excellent focus for a detachment's training program. While training management, publications, planning, execution and assessment are a strength, there is a weakness.

The weakness in the detachment's training is caused by the limitation of training resources (time) and training opportunities. Despite this weakness, finance units always performed their critical

wartime missions. The specific weaknesses of the detachment training are not discussed as it is part of an overall problem that most finance units face. Instead, an analysis of the training deficiencies is discussed as part of an overall tactical unit assessment. Therefore, the detachment's training is assessed as "Yw" (fig. 2).

Leader Development

This portion of DTLOMS is concerned with the process for the development of competent and confident leaders. The process consists of assessment, feedback, additional training reinforcement, education, training, experience, and selection for advancement. Leader development opportunities occur in three areas--unit programs, institutional programs and self-development programs.⁴ This section will discuss the three areas of leader development.

Unit Programs

Unit programs focus leader development through operational assignments at the battalion and detachment level. The program is driven by the professional development needs of junior officers and NCOs and is based on the METL and Army doctrine. This section looks at leader development at the detachment level from a general view. It does not look at specific detachment level programs as these vary among the many finance detachments units within the Army. Instead, this section takes a holistic view of current leader development potential versus limited leader development opportunities to detachments.

Prior to the existence of detachments, many junior officers and noncommissioned officers (NCOs) were supervisors responsible for the finance technical functions of the section(s) for which they were held responsible. That is, these officers and NCOs were not responsible for: developing training programs at their levels; conducting maintenance of equipment; taking care of soldier needs, such as education, development,

health, welfare and morale; administering discipline; and command and control.

These responsibilities typically fell to the commander who was either a major or lieutenant colonel. Unlike the vast majority of the Army, there was virtually no junior officer and NCO positions that would develop these individuals for greater responsibility as senior officers and NCOs. The first command for a finance officer may not be until he reached the rank of lieutenant colonel.

The change in finance force structure brought about an organization that mirrored the force structure of most other tactical level organizations of the Army. With this change the finance detachment became the lowest tactical level MTOE unit. The change provided many positive benefits to the leader development of junior officers and NCOs.

By providing junior officers and NCOs operational assignments such as detachment commander or detachment sergeant, these officers and NCOs would build and develop essential leadership skills that would eventually serve them well when assuming command positions as senior officers and NCOs. The opportunities, challenges, and experiences of commanding and controlling a detachment as part of a multiechelon organization provide valuable skills that can only be developed through experience.

These experiences include leader responsibilities, such as: training and performance of their soldiers; taking care of soldiers' health, welfare and morale; and command and control. Additionally, these leaders will receive further development through field exercises, unit and post schools, and instruction and guidance from their commander.

Institutional Programs

Institutional programs consist of formal resident training by the Army's school system. The formal training offered by these programs is essential to the commander's unit development program. The training provided by the formal schooling benefits the individual and the unit. The two significant institutional programs at the detachment level include the officer advanced course (OAC) (the officer basic course (OBC) are discussed under the finance battalion) and the Noncommissioned Officer Education System (NCOES).

The OAC mission is to produce officers at the captain's level who are technically and tactically competent, professionally qualified for their next assignment, and fully prepared for future assignments. Particular emphasis is to prepare these officers for detachment command. The OAC includes a common core component of approximately five weeks of leadership training, combined arms, combat service support, and other mandatory training.⁵ Part of the finance OAC includes:

1. Leadership and the traits of a good leader.
2. Tactical proficiency through the study of the current finance doctrine of FM 14-7 and the application of technical and tactical combat skills necessary to support our wartime critical missions.
3. Technical review and understanding of finance operations.
4. Peer interface to develop professional bonds and exchange ideas and experiences.⁶

Self-Development Programs

Self-development programs are determined by the commander and the individual officer and NCO. The commander determines where these leaders are in their careers and makes decisions to help guide these junior leaders. Through assignments, experiences, and recommendations

to the junior leader, the commander provides opportunities to further the development of the individual. These recommendations can include self-paced programs of correspondence courses, civilian education courses, professional reading and associations (e.g., the American Society of Military Comptrollers), and additional duties or training to develop that particular officer's or NCO's abilities.

This is an individual program determined by the commander and the officers or NCOs whom he assists in their self-development program. There are additional methods a commander may use to provide for self development, such as, periodic counseling, inclusion of self-development goals as part of an officers support form, or use of leader books.

Given the available leader development programs along with the introduction of detachments--the detachments organizational functions and duty positions in terms of responsibility and experience provided--and the multiechelonment of the finance detachment within the finance tactical level, leader development at the detachment level is assessed as "Y" (fig. 2).

Organization

The finance detachment is the smallest MTOE organization in the battalion. The organization consists of a small detachment headquarters element, control team, and the finance services section consisting of two finance support teams. The headquarters provides command and control and coordinates with other units and staffs to provide finance CSS. The detachment can support brigade-sized units of 6,000 soldiers or support units, such as a corps support group (CSG), a division support command (DISCOM), a base cluster, or a port operation. When detached from the finance battalion, the headquarters coordinates with supported commanders and their staffs to provide logistic and administrative support to the detachment.

At the time of Operation DS/DS, Army finance units were in transition to the present modular finance organizational structure and capabilities. Prior to the transition, the units were commanded by a field grade officer. All other officers worked in functional areas with no command authority. However, with the detachment and its command position, the detachment commander is responsible for directing operations, training and readiness, mobilization support, and command and control of the detachment.

Major Dennis Fields conducted an individual study project on "Finance Support During Operation Desert Shield."⁷ He cites the success of the modular structure by pointing out that, "the detachments were a perfect solution to task organizing finance units to support a rapidly maturing theater."⁸

Further evidence of detachments as a task organization for doctrinal support is evidenced by finance operations in support of Operation Restore Hope-Somalia, by the 33d Finance Battalion, Fort Drum, New York. Lieutenant Colonel Donoho, the battalion commander, organized the necessary soldiers and equipment around the doctrine of FM 14-7. Although Colonel Donoho made some changes in the number of soldiers, he organized the finance task force using two detachments (minus). While doctrine called for two detachments, the commander considered the mission, enemy, terrain, troops, and time available (METT-T) in organizing the necessary support.⁹

The Finance Corps' doctrine as with any Army doctrine does not dictate finance procedures for a given situation. Rather it provides a base for developing plans and executing missions in support of operations. The 33d Finance Battalion commander used the detachment's doctrinal organization and finance operation capability to meet the

mission requirements and thus supported the operational needs of Operation Restore Hope-Somalia.

Considering the organization of the detachment, its ability as an organization, and the evidence of its demonstrated success, the detachment's organization is assessed as "Y" (fig. 2).

Materiel

Much has been written on the equipment shortcomings of many finance units during Operations DS/DS. At the time of Operation DS/DS there was no automated finance data base system available that could be brought to the field. Automated systems were installation property, and were not capable of field deployment to process military pay documents; plus the equipment was needed at the installation to continue support to soldiers not deployed as well as the families of those soldiers deployed. This resulted in some major challenges due to the lack of equipment, standardization of procedures, and the overwhelming amount of pay data that had to be entered on soldiers' pay records due to the deployment.¹⁰

Finance units were also hampered by the lack of vehicles and radios. These limitations made command and control difficult with FSTs or detachments that were a considerable distance from the parent finance battalion. However, the resourcefulness of commanders, officers, NCOs and soldiers often overcame obstacles and enabled detachments to perform their mission of finance CSS.

With the development of the new modular finance organizations (finance support teams comprising detachments and detachments comprising battalions) also came improvements in equipment particularly vehicles and radios. Also the development of a transportable and survivable automated finance system known as the Defense Finance Battlefield System

(DBFS) greatly enhanced the ability of finance units to provide finance CSS to supported units.

The fielding of equipment has overcome many of the significant problems experienced during Operation DS/DS. For example, during Operation Vigilant Warrior in Saudi Arabia, the 24th Finance Battalion was able to process military pay documents in theater.¹¹ The detachments are equipped with three high mobility multipurpose wheeled vehicles (HMMWVs) each with a single channel ground and airborne radio systems (SINCGARS) radio. The final assessment of tactical level finance organizations will discuss further equipment issues. Considering the ability of finance detachments to provide finance CSS with the material available, the detachment's equipment is assessed as "Y" (fig. 2).

Soldiers

The overall assessment of the finance detachment to adequately support finance operations is "Y". No evidence exists in the after-action reports to indicate an inability of a detachment to adequately support finance operations and, thus, not be able to support force projection operations. There are challenges, but the ability of the detachment to meet those challenges was demonstrated during Operation DS/DS and more recently Operations Restore Hope in Somalia and Operation Vigilant Warrior in Saudi Arabia.

Finance Battalion

Battalion Finance Operations: Provide support for the procurement process, provide banking and currency support, control currency on the battlefield, control currency on the battlefield, and provide military pay support.

Doctrine

The battalion's doctrinal finance CSS mission is to perform finance operations that provide centralized support to commanders, unit, activities, and personnel on an area basis. Finance CSS consists of finance operations to provide military pay support, commercial vendor services, disbursing/funding support, and finance data base maintenance for units and personnel in the area of responsibility (AOR) designated by the finance group commander. This mission is specified by the doctrine of FM 14-7, Finance Operations. The doctrinal mission of finance battalions supports the finance organizational and individual operations.

Operation DS/DS and other operations will discuss further the use of doctrine at the battalion level in measuring other areas of DTLOMS. The reviews provide further evidence of doctrine being used as a guideline for planning and executing finance operations. Therefore, based on the battalion's doctrinal mission and the relation to the finance operations it must perform; evidence of doctrine used in planning and allocating resources, operations and support provided; the battalion's doctrine is assessed as "Y" (fig. 2).

Training

Training of finance battalions follows the basic doctrine and guidance of FM-14-7 for finance operations and training doctrine contained in FM 25-100, Training the Force. The Army Training and Evaluation program (ARTEP) Mission Training Plan (MTP) 14-426-MTP provides the primary and comprehensive training program critical to training the finance battalion to conduct its critical wartime missions.¹² The MTP assists the battalion commander, staff, unit and subordinate elements and leaders with training the key missions of the

battalion as a unit. The MTP is a guide that must also consider the finance battalion's Mission Essential Task List (METL), senior commander's training guidance and directives, unit training priorities, and training resources available.¹³

The MTP recognizes the doctrinal mission, as stated above, as the battalion's critical wartime mission. The MTP also recognizes five additional missions essential to the battalion's ability to conduct its wartime mission. They are:

1. Conduct strategic deployment.
2. Relocate command to a new operations area.
3. Establish command area of operations.
4. Conduct continuing finance operations.
5. Conduct unit security/defense.¹⁴

The development of an MTP, use of METLs along with higher chain of commander guidance and directives, and unit training priorities certainly provide excellent focus for a battalion's training program. The use of the these guides and training management aids, the training doctrine of FM 25-100 and other 25 series manuals, and local training regulations and publications are an absolute strength to the battalion in planning, organizing, conducting and evaluating training programs.

Although a number of lessons were learned from Operation DS/DS, the overall assessment of battalions were their ability to adequately support finance operations and thus support the rapid force projection of the operation. Training prepared finance battalions to conduct wartime missions. The following evidence from Operation DS/DS supports the importance of training and training management at the battalion level.

In peacetime the [battalion] . . . trained and performed the same tasks as they expected to be called upon to perform on the battlefield. These included disbursing operations (currency support to the procurement process, check cashing, currency conversion, and collections), commercial accounts and accounting operations, and pay services to military and civilians (including travel advances and settlements).¹⁵

While training management, publications, planning, execution and assessment is a strength, there is a weakness. That weakness is the availability of training resources and areas. Despite this weakness, finance units always performed their critical wartime missions. The specific weaknesses of the battalion training are not analyzed as it is part of an overall problem that most tactical finance units face. Rather, battalion training deficiencies are analyzed as part of an overall tactical unit review. Considering the evidence of Operation DS/DS, training publications, and doctrinal concepts used in training, the ability of the battalion's training is assessed as "Yw" (fig. 2).

Leader Development

Leader development at the battalion level also deals with unit, institutional, and self-development programs. Obviously, however, the duties and responsibilities at the battalion level are certainly broader in scope and responsibility than at the detachment level. This section will cover the broader scope of leader development as it relates to the battalion.

Unit Programs

The finance battalion's mission provides centralized finance support. To do this requires the headquarters and staff to support the battalion commander and support the subordinate commanders and their units to accomplish their detachment missions. The training of subordinate leaders is critical as these leaders have the primary responsibility of carrying out leader tasks necessary to achieve success. These leaders must be competent and have the authority to act. However, they must be trained, given opportunities and resources, know the standards and held accountable for the results.

Unit development relies heavily on the opportunity for subordinate leaders to hold various positions of responsibility, attend schools related to the duty position they hold and complete unit level requirements. The finance battalion is provided the opportunity to take advantage of a number of no-cost installation level schools designed to help units develop leaders and, more importantly, enable the unit to operate more effectively. The goal of these programs is to develop skills in leaders that benefit the unit by enabling the leader to better understand and execute his mission.

The finance battalion will often take advantage of installation schools offered in a variety of leader development areas. Examples include, range operations, maintenance, training management, use of automated systems such as SATS (Standard Army Training System), installation level pre-command courses for company grade officers and first sergeants, PLDC, supply and logistic operations and other installation unique programs designed to assist in leader development.

The most important element will be the battalion commander and command sergeant major who are responsible for mentoring and developing leaders. Together, they develop their subordinate leaders by providing opportunities, counseling and a training focus that develops their leaders.

Institutional Programs

Institutional programs for the finance battalion include the NCOES and OAC programs discussed under the detachment leader development. In addition to these programs are the OBC, Combined Arms and Services Staff School (CAS³), the Command and General Staff Officers Course (CGSOC), battalion Pre-Command Course (PCC) and the Sergeants Major Course (SMC). These additional programs contribute significantly

to the development of leaders to accept and handle the responsibilities of staff and command functions.

The OBC focuses on a lieutenant's first assignment. The program prepares him to lead, train, fight, and support as part of a unit. During the OBC, the lieutenant will receive instruction in leadership and ethics, tactics, doctrine, training the soldier, equipment maintenance, and unit logistics.¹⁶ The finance OBC provides technical training in finance roles and missions, finance operations such as military pay and disbursing, and the organization and command and control of finance units.

The CAS³ provides captains, who have completed the OAC, training in staff skills at the battalion, brigade, division, and installation level. The course emphasis is on staff interaction and the development of skills in thinking, analyzing, developing solutions, and defending solutions. Subjects include logistics, training management, budget, mobilization, deployment, and combat operations.¹⁷

Majors will serve as battalion executive officers. Their institutional training is typically the resident CGSOC. The CGSOC prepares field grade officers for field grade command and principal staff positions. The instruction concentrates on command and staff skills necessary to plan and implement Army doctrine at division level and above as well as skills needed for high level TDA assignments. This course also meets the Phase One requirements for Joint Professional Military Education requirements.¹⁸

Most battalion commanders are selected for command through a centralized command selection system at the Department of the Army level. A board will meet to consider the records of eligible officers and select officers best qualified for battalion command positions in Army troop units, logistic units and engineer districts. The result of

this competitive selection provides finance battalions with finance officers who have demonstrated their potential for greater responsibility as a finance battalion commander.

Officers selected for battalion command attend the PCC prior to assumption of command. These selected officers will attend a one-week course at the U.S. Army Finance School, FT Jackson and receive finance specific training on battalion command. An additional week of training is conducted at Fort Leavenworth on broad topics.¹⁹

Self-development Programs

This area is much the same as the detachment level. However, given the commander's and sergeant major's experience, they can certainly provide greater depth in terms of the programs they feel their subordinate leaders can get the most value. This applies not only in terms of professional growth but also in skills that will benefit the unit. The success of such a program is a product of those leaders who conscientiously make the effort to develop their subordinate leaders.

Given the available leader development programs, the opportunities for experience through duty positions and tasks within the battalion and the multi-echelonment of the battalion within the tactical level, battalion's leader development is assessed as a "Y" (fig. 2).

Organization

The finance battalion is a modular organization consisting of a battalion headquarters and from two to six finance detachments. This gives the battalion the ability of supporting from 12,000 to 36,000 individuals. The finance battalion commander is responsible for the tactical and technical operational employment of the battalion and its detachments. When assigned in a DS role to a division or other corps MSC, the battalion commander also serves as the staff finance officer.

In addition to the detachments, the battalion has the following sections: command, headquarters, internal control, disbursing operations, military pay and travel. With TDA augmentation, the battalion may have appropriated and non-appropriated accounting, civilian pay, and foreign national pay.

The headquarters and staff include the executive officer, S1/4, 2/3 and the headquarters and headquarters detachment (HHD). In addition to these elements are the finance technical or functional sections, such as disbursing, processing, and internal control. These sections provide functional support to the commander and subordinate unit commanders.

The organization lacks a number of personnel, such as an S1 and S4 officer, signal officer, and other personnel typically found in a battalion. Therefore, the finance battalion must rely on its corps support group and finance group to provide the necessary logistics and administration, such as a mess facility or motor pool and supply, maintenance, and personnel support. This support may come from the units that the battalion supports.

The command section is capable of coordinating with units to provide finance support. Depending on the METT-T, the battalion may provide general support on an area basis or direct support to specific units. Although the battalions are austere in personnel and capabilities (the need for logistical and administrative support from others), Operation DS/DS validated the flexibility and value added of the finance battalion in providing support. The following evidence from Operation DS/DS indicates the doctrinal use of the finance battalion organization.

The support philosophy adopted generally followed finance doctrine (area support and [battalion] HQ and Detachments/FSTs). The CFG [corps finance group] gave [battalions] missions on an area basis. These areas primarily paralleled major subordinate command's (MSC) geographic boundaries . . . [Battalions] supported divisions for which habitual support relationships had already been established in peacetime. However, they additionally supported all

non-divisional units moving in and out of the area of responsibility (AOR). These missions were detailed in the [XVIII] corps OPLAN as direct support (DS) to a division and general support (GS) to other units located in the division areas. Because, the echelon above division (EAD) slice often relocated and had elements also supporting other divisions and (EAD) units, it significantly added to the population normally supported by the [battalions].²⁰

During Operation DS/DS, tactical finance units were in a transition from the finance support unit to the finance battalion. The transition left many with a lack of equipment. However, these units functioned as battalions as they task organized their headquarters elements and detachments based on troop concentrations and requisite missions. "This method of support proved to be the best way given the continual changes of units supported in assigned areas of responsibility."²¹

Based on the organization of the battalion, its ability as an organization, and evidence demonstrating the success to conduct critical wartime mission, the battalion's organization is assessed as a "Y" (fig. 2).

Materiel

As noted under the discussion of finance detachments, a number of equipment issues existed prior to and during Operation DS/DS. However, planned force structure changes for organizations--battalions and detachments vice finance support units--included fielding of equipment in fiscal year 1993 to complement the new force structure.

The subsequent fielding increased the number of vehicles and radios tremendously. More importantly was the type of vehicles. Previously, tactical units were issued 1 1/4-ton commercial utility and cargo vehicle (CUCV). A fine vehicle for road or prepared surface travel but, a poor vehicle in rugged terrain. The finance battalions and their detachments received the new HMMWV--a light, highly mobile,

diesel powered, four-wheel drive tactical vehicle. The HMMWV performance in SWA during Operation DS/DS was rated as excellent.²²

The fielding of SINCGARS to the battalion and detachment level provided commanders with a reliable and easily maintained command radio net for command and control. Depending on the radio's configuration and terrain, the SINCGARS has a range of 8-35 kilometers. The SINCGARS worked exceptionally well in both the combat and desert environment of SWA during Operation DS/DS.²³

The HMMWV along with the SINCGARS significantly improved the command and control of the battalion by providing more and better transportation and communication capabilities. The development of the defense finance battlefield system (DFBS) and its fielding will tremendously enhance the battalion's ability to conduct automated finance operations such as data base maintenance, military pay resolution, disbursing, commercial accounts, and accounting.

Certain materiel issues exist but tend to be minor and can be offset with local procurement and training. These materiel issues are discussed further as part of the tactical level finance unit review. Given the improved transportation, communication, and eventual fielding of the DBFS, the battalion's materiel is assessed as a "Y" (fig. 2).

Soldiers

No evidence exists in any of the after-action reports that indicate an inability of a battalion to adequately support finance operations and, not be able to support force projection operations. There are challenges, but the ability of the battalion to conduct its critical wartime mission despite challenges was demonstrated during Operation DS/DS. Additionally, a revised MTP that captured lessons learned from Operation DS/DS, equipment fielding, and the many units that base their METLs and training on lessons learned has significantly

added to the ability of finance battalions to conduct finance operations in support of force projection operations. Therefore, the overall assessment of the finance battalion to adequately support finance operations is assessed as a "Y" (fig. 2).

Finance Group

This section assesses the finance group and overall tactical level organizations. Also, common problem areas throughout the tactical level are addressed, e.g., training and equipment. Previous sections covering detachments and battalions limited discussion of certain problems and weaknesses. The discussion was limited as the issues and concerns are collectively addressed as part of the final assessment of tactical organizations. The finance group and tactical level organization analysis and assessment use the evidence from Major Fields' study on finance support during Operation Desert shield. Major Fields' study on finance support during Operation Desert Shield provides a body of evidence supporting the strengths and weaknesses of tactical level finance organizations.

Doctrine

The group's doctrinal finance CSS mission provides finance operations that support joint and combined commands and Army units and soldiers within the Corps or TAACOM boundary. Finance operation support includes support of the procurement process, banking and currency support, currency control, DoD civilian pay, travel, accounting, military pay, non-U.S. pay, and financial advice and guidance.

The finance group mission also provides command and control to all assigned finance battalions, detachments, and finance support teams in the Corps or TAACOM AOR. The group coordinates for supporting units

to provide logistical and administrative support to assigned battalions and their subordinate units.

The finance operations doctrine (edition of 1989) used during Operation DS/DS described the operation of finance units and their organizational structure (modular concept of battalions and detachments along with their associated equipment). This particular edition took into account the scheduled force structure changes. The doctrine's operational principles are rooted in actual experience from which commanders could guide their actions in support of operations. The following passage indicates the manual's broad purpose.

This manual provides detailed doctrinal guidance on how to provide finance support during all levels of conflict at all echelons of command within a theater of operations. While emphasizing sustainment of conventional operations in a mid intensity conflict, it recognizes that finance units must be capable of supporting operations during the transition to war and any level of conflict. This doctrine and the force structure changes to implement it will help finance commanders organize units that will perform operations in wartime the same as they were performed during peacetime.²⁴

The following independent observations of 18th Finance Group provide evidence of the strength of finance doctrine for the group as well as subordinate finance units in the theater of operations during Operation DS/DS.

"Operation Desert Shield has validated almost every aspect of finance doctrine. Doctrinal changes that may be required however, are primarily additive in nature."²⁵

"The support philosophy adopted generally followed finance doctrine . . . the CFG gave [battalions] missions on an area basis."²⁶

In planning and executing finance operations in support of force operations,

The CFG commander wanted the size of finance deployments to parallel proportionally the size of deploying supported units. . . . He used finance doctrine in planning for the total numbers of finance soldiers (both in and out of the theater) needed to support the size of the deployed force. The doctrinal

allocation rule of one FD per 6,000 personnel supported plus [finance battalions] for command and control (C^2) was utilized.²⁷

Revised in 1994, the current FM 14-7 derives its doctrine from strategy, history, technology, the nature of future threats, interservice relationships, and political decisions as they affect resourcing. The current doctrine of FM 14-7 encompasses the Army's organization, training, modernization, leadership development, and soldier concerns; and it supports the Army's doctrine in FM 100-5 to include the concept of force projection.²⁸

Based on the evidence of the demonstrated use of doctrine by the 18th Finance Group during Operation DS/DS, the previous doctrine of FM 14-7 to successfully guide the planning and conduct of operations, and the current doctrine's recognition and incorporation of force projection in supporting Army and joint operations; the finance group's doctrine is assessed as a "Y" (fig. 2). Further, based on the assessed rating of all tactical level units' doctrine as a "Y", the overall assessment of tactical level organizations is assessed as a "Y" (fig. 2).

Training

The finance group develops and provides the commander's training guidance to the battalions and is responsible for the ability of the battalions to conduct their wartime critical missions. This section analyzes finance group training based on evidence from Operation DS/DS, current training guidance, and METL of the 18th Finance Group, and is followed by a discussion on training limitations. As discussed earlier, training for detachment and battalion is assessed as a "Yw". Certain limitations regarding training resources and events are common to all tactical level finance organizations. These limitations are addressed in this section.

Operation DS/DS Training Observations

The 18th Finance Group was in a good position to conduct finance operations because of its training program and realistic METL. The following evidence offers insight on the importance training played in the planning and execution of operations.

Peacetime preparations for providing finance support for contingency operations such as Desert Shield proved successful for the 18th CFG. The CFG based planning upon current doctrine and force structure, sound mission essential tasks (METL) selection, and training in garrison and during field exercises.²⁹

In peacetime the CFG and its subordinate units trained and performed the same tasks as they expected to be called upon to perform on the battlefield. These included disbursing operations (currency support to the procurement process, check cashing, currency conversions, and collections), commercial accounts and accounting operations, and military pay services to military and civilians (including travel advances and settlements).

Because of experiences on previous deployments (Operation Just Cause-Panama, and Hurricane Hugo-St. Croix), and based upon realistic execution of the CFG's published training guidance and validated METL, the CFG was prepared to task organize a variety of finance support packages. It was ready to deploy individuals, finance support teams (FST), finance detachments (FD), or whole finance [battalions] [FB] as part of U.S. contingency operations. The CFG especially benefited from participating in the peacetime training exercise "Internal Look." This exercise took place on FT Bragg during July 1990 just before Operation Desert Shield. The scenario was very close to that of Operation Desert Shield and provided an opportunity to gel CFG and corps staff working relationships and procedures.³⁰

Although training prepared tactical finance units for conducting a variety of finance operations, there were evident weaknesses. These weaknesses included the establishment of operations in remote and often austere environments; survivability issues in terms of base defense; and some finance technical functions in the areas of disbursing, the procurement process and manual processing of disbursing vouchers.³¹

Current Training Guidance

Some of these deficiencies were corrected in the respective 1994 and 1993 editions of MTPs for the finance detachment and battalion.

Both MTPs include training guidance and scenarios for the initial establishment of operations and command in an area, subsequent relocation of command and operations to another area and unit security and defense. The revised 1994 edition of FM 14-7 provides information useful for establishing operations in remote and austere environments.

The 18th Finance Group commander's training guidance at Fort Bragg highlights training that supports force projection operations: "Continue training on rapid deployment and to be prepared to conduct operations immediately upon arrival." The commander's guidance also indicates the commander's philosophy that, "The 18th Finance Group is the most likely finance unit to be deployed. . . . We must be able to provide competent, deployable finance support on a moment's notice."³²

The revisions to finance doctrine and MTPs reflect some of the lessons learned from Operation DS/DS. These training revisions overcome certain deficiencies in command and control and survivability. The commander's training guidance of 18th Finance Group indicates the commander's focus on force projection operations in both guidance and philosophy.

Training Limitations

Certain training limitations are inherent to tactical finance units as a result of conflicts between peacetime and wartime requirements. These limitations are in the category of time available for training, combined arms training, automation versus manual finance functions, and support for the procurement process. As a result of these weaknesses, tactical finance units' training is assessed as a "Yw".

Tactical finance units are extremely constrained in the amount of field time they have for training. This is due to the fact that these units always have a garrison support mission to provide finance

operations support to the units on the installation. The typical battalion spends throughout the training year a total of 12 days in the field. Limited field duty makes it difficult to develop reasonable skill proficiency in unit and base defense, survivability, and conducting finance operations in an austere environment.

Another limitation is the lack of training as part of a combined arms team. Maneuver commanders typically do not take finance elements with them to the field as a part of their combined arms team. This is because finance elements are not essential to the conduct and outcome of their training. The maneuver unit has what it needs to sustain itself during field exercises, soldiers are being paid and the exercise is relatively short. Therefore, finance elements do not contribute to the outcome of the training event. Also, finance units do not have resources to cease the garrison mission to support the many training exercises by various units.

Considering the evidence of resources available, demonstrated role of training, and the training limitations of the group, finance group training is assessed as a "Yw" (Fig. 2). Although certain weaknesses were noted above, the overall training rating for tactical units is "Yw" (fig. 2). The rating indicates that training at the tactical level overall supports the accomplishment of finance operations and thus supports force projection operations.

Leader Development

Unit, institutional, and self-development programs discussed at the detachment and battalion, particularly battalion, apply almost entirely and equally to the group as well. The group's organization offers more staff positions and opportunities to broaden the skills and experiences of officers and NCOs. Examples include staff coordination with subordinate units as well as senior units, coordination with

lateral major subordinate commands of the finance group, plans and operations at the corps or TAACOM level, and broader command and control responsibilities.

The ability of the 18th Finance Group to maintain effective operational control over ten subordinate finance battalions that are spread over a tremendous geographical distance and to provide finance operations in support of the force projection operations for Operation DS and subsequent combat operations of Operation DS could not have been possible without effective leadership at all levels. Leaders at all levels had to make plans, to conduct operations, and to make decisions to effect finance CSS to supported units. Unit, institutional, and self-development programs are focused towards preparing leaders to carry out their critical wartime missions.

Considering the leader development at the group, that no evidence exists to indicate a weakness with leader development, and the ability of 18th Finance Group to successfully carry out their critical wartime mission, leader development for the group is assessed as a "Y". Considering the "Y" assessment of leader development programs at all tactical levels, the overall assessment is "Y" (fig. 2).

Organization

The finance group is a major subordinate command at the corps or TAACOM level. The commander reports directly to the corps or TAACOM commander and serves as the staff finance officer to the corps or TAACOM. The finance group commander exercises command and control over all finance battalions assigned to the corps or TAACOM. The group commander determines the organization of assigned battalions in providing GS/DS support to units. The finance group supports battalions by providing command and control, finance and mission operational

guidance, technical guidance on policies and procedures, and administrative support.

Operation DS/DS saw the deployment of XVIII (Airborne) Corps from CONUS and VII Corps from the Federal Republic of Germany (FRG). The XVIII (Airborne) Corps deployed initially. 18th FG deployed in support of XVIII (Airborne). Once in theater 18th FG provided support to not only the its own Corps but all other Army units as well as limited support to Air Force, Navy, Marine and DoD civilian personnel.

Once in theater, the 18th Finance Group received the following instructions from United States Central Command (CENTCOM) :

- (A) On initial deployment, exercise overall coordinating/directive authority for comptroller support required for all U.S. force[s] in theater. Act as executive agent for USCINCCENT.
- (B) Coordinate banking services, currency control, local deposit accounts, exchange rates, and U.S. currency resupply with U.S. embassy [Saudi Arabia] and USMTM-SA [United States Military Training Mission-Saudi Arabia].
- (C) Direct and coordinate inter-service/common service support responsibilities.
- (D) Establish policies on levels of support for fiscal, currency, accounting, fund control, pay and disbursing activities as deemed necessary.

The mission of the 18th Finance Group mission was:

Command and control all finance units in AOR
Provide finance and accounting support
Provide U.S./foreign currency and coin to sustain operations
for all services, AAFES, postal, commissary (CENTCOM executive agent)

Perform theater finance command functions, until relieved

Provide required comptroller support³⁴

Although not staffed or organized for all of these functions, the 18th Finance Group nevertheless performed all these functions. It is the responsibility of a finance command to provide theater policy/guidance, accounting, funding to finance groups, banking support, and data management for finance and accounting functions performed by

theater finance units. A further discussion of these functions will follow under the review of the finance organization and support at the operational level.

The level of support required was tremendous as the 18th Finance Group was providing support to not only the XVIII (Airborne) Corps but to units echelon above corps (EAC), as well as units not part of the Corps, for example, the 22d Support Command. By doctrine, a finance group supports a corps or support command. Not both as the finance group is not resourced with sufficient command and control, staff, and functional personnel and equipment to support its own corps, a SUPCOM, EAC units as well as provide theater wide finance support.

In order to meet the additional theater finance and accounting requirements alone, the 18th finance Group established a separate finance and accounting operation. The operating hours of the new operation were from 0700 until close of business that was normally 2100; and after closing, the staff worked into the early morning hours balancing the cashiers and books, preparing reports, and completing necessary administrative tasks. The operation ran 7 days a week.

Following Operation DS/DS a final after-action report was submitted by 18th Finance Group. Included in the report was a series of Joint Uniform Lessons Learned (JULLS). Among the JULLS were comments on command and control. The group cited the command and control structure of the finance corps doctrine as having worked well during deployment and during operations.³⁵

A separate JULLS report indicated "technical" problems regarding command and control. These problems were primarily related to equipment--vehicles, radios, and finance automated systems. The report also indicated the need for some additional personnel to augment staff sections. The equipment needs were overcome with the fiscal year 1993

fielding of vehicles and radios. The fielding of the DBFS will also resolve one of the critical issues regarding command and control capabilities.³⁶

Considering the evidence of the 18th Finance Group to maintain effective command and control and to provide corps finance operation support, the group's organization is assessed as a "Y" (fig. 2). Also, based on the historical evidence from Operation DS/DS of the 18th and 7th Finance Groups to effectively command and control their respective corps level finance operations to support force projection operations and subsequent combat operations, tactical level unit's organization is assessed as a "Y" (fig. 2).

Materiel

As noted in the detachment and battalion discussions of materiel, the finance group experienced difficulties primarily due to a lack of vehicles, radios and a finance automated system. The problems in the after-action reports do not present any significantly different or new evidence regarding materiel. The fiscal year 1993 fielding of equipment and development of a DBFS has since resolved the primary issues regarding materiel. The resolution of these problems has significantly improved the ability of tactical level organizations to provide finance operations in support of force projection operations. Therefore, group materiel is rated as a "Y". Likewise, given the improvements, materiel at the tactical finance level is assessed as "Y".

Soldiers

Despite the many challenges faced by tactical units in Operation DS/DS, the DTLOM supporting finance soldiers enabled them to conduct a herculean effort. This effort saw tactical level finance operational support of the largest force projection operation since World War II.

An operation that clearly involved all three levels of war--tactical, operational, and strategic.

One of the most critical areas of force projection operations is support for the procurement process. As discussed earlier, this support is critical to force projection particularly in a theater of operations such as DS/DS where the buildup of combat forces far exceeded the ability of the logistical support system to keep pace with the huge requirements for supplies and services. During the period 8 August 1990 through 18 February 1991, the 18th Finance Group processed over 110,000 procurement transactions in excess of \$477,000,000.

The group handled an additional 830,000 transactions for unit and soldiers in excess of \$83,000,000 and over 200,000 military documents and soldier pay inquiries. These transactions supported the morale and welfare of soldiers--an important function by commanders in taking care of soldiers. However, the procurement process is the primary combat multiplier for commanders and their units. Finance CSS of procurement operations is the primary finance battlefield mission.

Lieutenant General William "Gus" Pagonis commanded the 22d Support Command (SUPCOM) and was responsible for overall logistical support of the entire theater. The following comments by General Pagonis accurately describe the multiplier effect finance operations create for the commander.

Having been there from the start, I can attest that the rapid build-up just could not have been accomplished without the contribution of the Finance Corps, particularly in supporting procurement operations. Financed placed purchasing power in commander's hands by allowing ordering officers to immediately procure goods and services from the local economy to sustain our forces. This has become especially important, given our very extended supply lines. . . .Pay support is very important to our soldier's and their families morale. However, finance, contracting, and host nation support have been the foundation of our logistical efforts in Saudi Arabia. Finance has been available around the clock and is an integral part of every unit's operations. They serve as true combat multipliers by enabling the log base to be established as commanders obtain what they need locally.

Bottom line is that there is definitely a need for a TOE finance corps structure in our army. It works, and should not be civilianized nor combined with any branch.³⁷

Given the evidence of the finance group to support soldiers using the DTIOM criteria, the finance group's operations is assessed as "Y". Considering the evidence, the overall assessment for tactical level organizations is "Y".

Tactical Unit Assessment				
	OPERATIONS			
	DETACHMENT	BATTALION	GROUP	TACTICAL
	Y/Yw/N	Y/Yw/N	Y/Yw/N	Y/Yw/N
DOCTRINE	Y	Y	Y	Y
TRAINING	Yw	Yw	Yw	Yw
LEADER DEVELOPMENT	Y	Y	Y	Y
ORGANIZATION	Y	Y	Y	Y
MATERIEL	Y	Y	Y	Y
SOLDIERS	Y	Y	Y	Y

Figure 2

Operational Level Organization

This section addresses the mission, organizational structure, and finance operations of the finance command. The finance command is an MTOE organization operating at the operational level. This level is the vital link between strategic objectives and tactical employment of forces. In planning and executing operations, the operational level focus is on conducting joint and combined operations within a theater of operations. Operational forces plan, conduct, and sustain to accomplish the strategic objectives of the unified commander.

Logistical operations at the operational level focus on force reception, infrastructure development, distribution, and the management of materiel, movements, personnel, and health services. Operations at this level support activities necessary to sustain campaigns and major operations. It enables success at the tactical level.³⁸

The size of Operation DS/DS and doctrine of FM 100-5 and FM 14-7 call for the deployment of a finance command or at least elements of the finance command. However, one was not deployed despite the command structure of the theater and the command and control responsibilities necessary for effective employment of theater finance units. This section will review the intended purpose of the finance command as it relates to Operation DS/DS.

Doctrine

The finance command provides finance support to the theater Army (TA) joint and combined commands as ordered. The command also provides policy and technical guidance to all finance units in the theater. The finance commander serves as the staff finance officer and is responsible for establishing finance policy for the theater and for conducting specified theater-level operations. The commander is also responsible for recommending those finance functions that should be performed by a DFSA (see page 13).

Considering the METT-T, the finance command will deploy in total or incrementally. The entire finance command deploys when two or more finance groups deploy into the theater or when operational considerations call for the capabilities of a finance command. The organization has the ability to deploy in sections based on needs, for example, the central funding cell or command and control cell.

Operation DS/DS validated much of the finance doctrine. This validation was the result of applying the doctrine as it was intended. Several after-action reports confirm the advantage and wisdom of following doctrine. However, not deploying a finance command was a major break with doctrine. The impact of not deploying the organization is evident in several after-action reports. The following comments offer evidence as to the necessity of a finance command.

One part of doctrine that was not but should have been followed was deploying a theater Finance Command [FC]. The [FC] is normally placed at theater level. It is to provide finance technical and accounting policy guidance and central funding for an entire theater. Much of this mission was performed by a corps level [FG]. When the second [FG] came into theater, coordination between [FG] and the ARCENT DCSRM intensified. The DCSRM was a Finance Corps officer and worked well with the [FGs]. A [FC] deployed very early could have taken a large burden off the [FGs], provided for theater wide policy, and absorbed the resource management mission.³⁹

The doctrine of a finance command is intended to provide operational support. Although a finance command did not deploy, its organization and mission could more effectively provide necessary theater support than a finance group. The 18th FG was overwhelmed with its mission. In order to keep up, it took soldiers from its battalions to augment its staff in order to carry out its tremendous responsibility.⁴⁰ A finance command would have relieved many of these responsibilities from the finance group. This would have allowed the finance group to focus its limited resources entirely on tactical level support.

Considering the doctrinal capability of the finance command and the workload impact on a tactical level finance group performing operational level missions, the finance command's doctrine is assessed as a "Y" (fig. 3).

Training

Although the mission of a finance command is broader than that of the finance group and includes additional responsibilities in peacetime and wartime, the conduct of training at the finance command unit does not differ to a great degree of significance from tactical level finance organizations. This is also true for the training management responsibilities of assessing, planning, conducting, and evaluating. An MTP for finance command unit training, FM 14-7, and the unit METL are the cornerstone for unit training and readiness. The same

training weaknesses inherent to tactical organizations applies to the finance command equally. Considering the doctrine, MTP, METL, peacetime missions, and METL training conducted, the finance command's training is assessed as a "Yw" (fig. 3).

Leader Development

Leader development, like training, through unit, institutional, and self-development programs does not differ to any great extent from tactical level organizations. Differences at the unit level reflect the unique mission requirements of the finance command. Accordingly they are integrated. Likewise are those particular portions of a self-development plan that reflects the mission and operations of a finance command. Considering the small differences and the success of tactical level organizations in leader-development, the finance command's leader development is assessed as a "Y" (fig. 3).

Organization

Doctrinal responsibilities at the finance command include:

1. Establish theater finance to ensure consistent DoD finance and accounting policy.
2. Coordinate finance support requirements within the theater.
3. Recommend allocation of theater finance units.
4. Review and coordinate theater Army operations plans and applicable support annexes for proper support.
5. Review the Time Phased Force Deployment List (TPFDL) documents to plan, coordinate and integrate adequate finance support.

Within the organization of the finance command is a command section, company headquarters, staff section, and finance operation divisions. The divisions consist of the internal control section, theater finance and accounting policy section, and centralized

operations section. Together these divisions provide theater-wide finance and accounting policy and guidance, central currency funding and support of the procurement process. These divisions also coordinate finance matters between the DFAS and DFSA (if a DFSA is designated).⁴¹

The capabilities of the finance command's organization would have benefited the theater greatly. The presence of this organization would have relieved the 18th FG of responsibilities that were beyond its ability. For example, the finance command could support all EAC units and the 22d SUPCOM. The 22d SUPCOM had a peak strength of over 40,000 soldiers and relied heavily on 18th FG to support its procurement. These missions could have been supported by a deployed finance command. Additionally, the command could have handled the theater central funding rather than 18th FG which was not organized to provide theater support. Finance commands are responsible for theater funding and for providing currency to finance groups among other support.

The finance command could also provide the necessary finance accounting support to the theater rather than the 18th Finance Group.

A Finance Command [FC] with a full up STANFINS capability acting as a DFSA would have simplified the accounting process. Too many players were involved in and out of the theater. One central in theater CONUS link was needed.⁴²

The 18th FG also found itself overwhelmed with the disbursing requirements for the entire theater.

The volume of business kept increasing. Sections within the FAO were simultaneously working on multiple days of business. Balancing became very difficult within disbursing and between disbursing and the accounting section.⁴³

The lack of a finance command resulted in problems that easily could have been avoided. The after-action remarks from the 7th FG provide thoughtful hindsight for future planning and decision making according to doctrine.

The 18th Finance Group deployed to SWA first; therefore they had already established policy and procedure in theater in lieu of the theater Finance Command [FC]. In accordance with FM 14-7

Finance Operations, the [FC] commander is responsible for providing finance and accounting guidance to the theater Army commander; providing policy and technical guidance to the theater and for accomplishing specified theater-level operational missions. It was not in the realm of responsibility of one Finance Group commander to promulgate policy and procedure when there were two Finance Groups in the theater. It was the [FC's] responsibility to coordinate finance support, recommend allocation of finance units, review theater Army operation plans and prepare annexes to ensure proper support of operations, and coordinate host nation support for finance and accounting operations.⁴⁴

Considering the capabilities of the finance command and the evidence demonstrating the impact on tactical organizations due to the lack of an operational level finance organization, the finance command's organization is assessed as a "Y" (fig. 3).

Materiel

Because the finance command was not deployed, there are no indications of equipment shortages or inadequacies that would prevent the unit from conducting its critical wartime missions. Considering the previous observations of materiel solutions to all tactical level units and on the lack of evidence indicating the finance command is not capable of conducting its critical wartime mission, the finance command's materiel is assessed as a "Y" (fig. 3).

Soldiers

Considering the doctrine, mission, capabilities of the finance command, and the difficulties of tactical finance units in conducting operational level finance and accounting support for a theater, the finance command's soldiers is assessed as a "Y" (fig. 3) for its overall capability to provide finance support in a force projection operation.

Finance Command (FC)	
	OPERATIONS
	Y/Yw/N
DOCTRINE	Y
TRAINING	YW
LEADER DEVELOPMENT	Y
ORGANIZATION	Y
MATERIEL	Y
SOLDIERS	Y

Figure 3

Strategic Level Organization

The strategic level organization review assesses the U.S. Army Finance Command (USAFINCOM). Unlike the previous organization reviews, the strategic level review is modified in order to properly reflect the mission and role of the strategic level. In conducting the review, only doctrine and organization will be considered in evaluating the support to soldiers. Since these are strategic level TDA organizations managed and staffed by senior military officers and civilians, it is assumed that personnel are trained and leaders developed. Also, because these are TDA organizations at the strategic level, materiel does not apply as these are not deployable organizations. Therefore, training, leader development and materiel are not applicable (fig. 5).

At the strategic level of war, nations use national interests to determine their strategy for an effective, responsive national power-projection capability. Strategy at the national level employs a nation's armed forces with other instruments of national power--political, economic and information--to secure strategic goals.⁴⁵

Strategic logistics links a nation's economic base to its military operations in a theater. Strategic logistics involve mobilization, acquisition, projecting forces, strategic mobility, and

concentrating logistics in the theater.⁴⁶ "Logistics for a force-projection Army. . . require comprehensive logistics support from initial planning at the strategic level to effective support for the soldier in the foxhole."⁴⁷

This section concentrates on USAFINCOM's doctrine and organization. For the purposes of doctrine and organization, the information is based on the Organization And Functions Manual (draft) of the Deputy Assistant Secretary of the Army (Financial Operations) (DASA-FO).⁴⁸ The functions of USAFINCOM are considered the doctrinal mission. Chapter 1 of the thesis provides detailed information of strategic level Army financial management organizations. However, for clarity, a diagram and brief description are provided at figure 4.

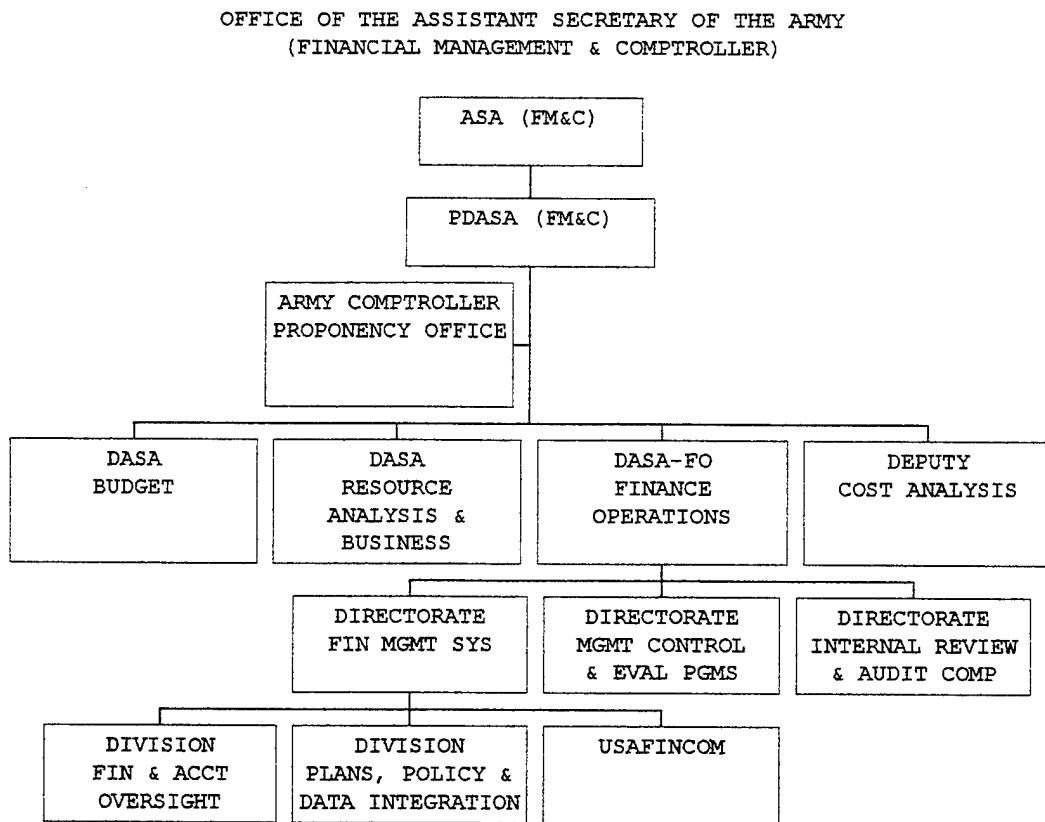


Figure 4⁴⁹

The Assistant Secretary of the Army (Financial Management & Comptroller) (ASA(FM&C)) exercises the comptroller functions of the Department of the Army and advises the Secretary of the Army on financial management. One specific responsibility is to direct and manage the Department of the Army's financial management activities and operations. To accomplish its mission and functions, the ASA (FM&C) into a Principal Assistant Secretary of the Army (Financial Management & Comptroller) (PDASA(FM&C)), four Deputy Assistant Secretaries of the Army (DASA) and the Army Comptroller Propriety office.

One Deputy is the Deputy Assistant Secretary of the Army (Financial Operations) (DASA-FO). The DASA-FO is, among other things, responsible for policies, procedures, programs, and systems pertaining to finance and accounting activities and operations. In carrying out his responsibilities, the DASA-FO is organized into three directorates. One directorate is the Financial Management Systems Directorate (SAFM-FOF). This directorate is responsible for establishing policy for and overseeing Army finance and accounting procedures and operations. The Directorate does so through directing and supervising the activities of two subordinate functional divisions and the USAFINCOM.

Doctrine

The USAFINCOM mission and functions are to: develop and implement plans to review, oversee, and improve the Army's tactical finance and accounting network; in conjunction with the DFAS, establish finance and accounting plans, systems and operations to include field level; develop contingency plans and procedures for finance and accounting services in war zones; monitor and report the performance of Army accounting and finance services and recommend solutions for problems; keep the Army senior leadership informed on Army finance and accounting; monitor integration of DFAS equipment used by Army finance

and accounting organizations on the battlefield; and, develop and revise the finance battlefield blueprint concept of operations.

In addition to the functions listed above, the organization has a number of audit, review and compliance functions that are not related to operational or tactical level finance operations. These functions are staffed with civilian TDA positions. These functions are not considered in the analysis as they do not support strategic level finance operations in support of operational and tactical level finance operations.

The mission and functions of the organization support strategic level financial operations. This support, therefore, supports force projection operations and is assessed as "Y" (fig. 5).

Organization

USAFINCOM is commanded by a colonel and is located at Fort Benjamin Harrison, Indiana. In addition to himself, he has 5 officers and 4 NCOs to accomplish the strategic mission and functions above.⁵⁰ It is difficult if not impossible for this organization to accomplish its missions and functions for several reasons.

The first reason is location. Many of the requirements involve direct and close coordination with other strategic headquarters and staffs that are located at the Pentagon or in the immediate vicinity of the National Capital Region--Washington D.C. and the Northern Virginia Area.

The DFAS headquarters is located in Crystal City, Virginia. This headquarters contains the many staff organizations and individuals USAFINCOM must work with to develop, coordinate and recommend proposed policy and system solutions requiring DA level input.

Also, USAFINCOM is responsible to assess Army finance and accounting network for the Army senior leadership which is located at

the Pentagon. Having served on the staffs of the Office of the Secretary of Defense and the Department of the Army, the author cannot overemphasize the importance of regular face-to-face contacts with agency and staff members. Effective staffing requires the ability to be able to attend meetings, coordinate actions and be attuned to events as they occur.

Further, USAFINCOM is not located with its own senior leadership, the ASA (FM&C) and DASA-FO. This impedes the ability for close and effective staff coordination particularly with a command organization responsible for strategic level finance operations.

Second is staffing. Looking at the responsibilities of USAFINCOM indicates that the mission is too great for the resources allocated. One noncommissioned officer, master sergeant, is assigned as the tactical finance NCO to oversee finance and accounting and field operations. The USAFINCOM staff does not have the adequate staffing to oversee such activities as developing contingency plans and procedures for finance and accounting services in war zones or developing and implementing plans to review, oversee, and improve the tactical finance and accounting network.

The limited military resources allocated for a command organization with strategic level responsibilities in support of operational and tactical operations is inadequate. Additionally, the commander is responsible for supervising a number of special audit and review functions that are not related to finance CSS operations.

Third is position. USAFINCOM, a command organization, is placed subordinate to several layers of civilian leadership that is primarily composed of accountants and auditors with no experience in financial operations at the tactical and operational levels let alone strategic. That is, the civilian leadership lacks the basic

qualifications to understand what commanders and soldiers require in terms of MTOE finance support by tactical and operational MTOE finance organizations.

The ASA (FM&C) civilian leadership has no practical experience or training in the operations and requirements of not only the operational and tactical supporting finance units but, the supported operational and tactical combat arms, combat support and combat service support units. The USAFINCOM has the necessary experience.

During Operation DS/DS, a finance command was not deployed. The USAFINCOM commander should have been able to influence the proper decision regarding the employment of the finance command. The finance command is the vital operational link between the strategic and tactical operations. Given the difficulties of the operational responsibilities, workload and command and control functions performed by a tactical organization, a finance group, USAFINCOM would be in a position to anticipate these problems and recommend the proper solution--deploy the finance command in accordance with Army doctrine.

The current organization of USAFINCOM is not capable of adequately supporting finance operations in support of force projection operations. Considering the location, staff, and position of the USAFINCOM in relation to its mission and functions, organization is assessed as "N" (fig. 5).

Considering USAFINCOM's doctrine assessment value of "Y" and organization assessment of "N", USAFINCOM as the Army strategic level finance organization is not capable of providing adequate support to finance operations in support of force projection operations. While USAFINCOM's doctrinal mission is correct, its organization is not based on the inadequacy of its location, staff, and position. The historical evidence from Operation DS/DS, the largest force projection operation

since WWII, provides the main body of evidence indicating weaknesses of not deploying a finance command in accordance with established doctrine. USAFINCOM's inability to conduct its organizational mission functions is evidenced by USAFINCOM's organization weaknesses of location, staffing, and organization.

USAFINCOM	
	OPERATIONS
	Y/Yw/N
DOCTRINE	Y
TRAINING	N/A
LEADER DEVELOPMENT	N/A
ORGANIZATION	N
MATERIEL	N/A
SOLDIERS	N

Figure 5

Endnotes

¹U.S. Army, ARTEP 14-423-30-MTP, Mission Training Plan for the Finance Detachment (Washington, DC: Department of the Army, 1994), iv.

²ARTEP 14-423-30-MTP, 1-1.

³Ibid., 1-2,3.

⁴FM 25-101. 1-9.

⁵U.S. Army, Army Command and Management: Theory and Practice, (Carlisle Barracks, PA: U.S. Army War College, 1991), 21-20.

⁶U.S. Army, Finance School, "Finance Officer Advanced Course--Student Guide," (Ft. Jackson, SC: undated), 7.

⁷U.S Army, Finance Deployment Handbook: Lessons Learned and After-Action Reviews from Recent Finance Deployments, "Finance Support During Operation Desert Shield," an individual study project by Major Dennis Fields, 10 April 1991 (Ft. Jackson, SC: U.S. Army Finance School, August 1995), 2-C-1.

⁸U.S Army, Finance Deployment Handbook, 2-C-9.

⁹Ibid., 3-K-1.

¹⁰Ibid., 2-C-18&19.

¹¹Based on the personal experience of the author, Major Murch, Operation Vigilant Warrior, OCT 94-DEC 94, saw the use of the Interim Battlefield Finance System (IBFS) the precursor to the DBFS. The IBFS enabled elements of the 24th Finance Battalion to process military pay transactions. The system provided the ability to conduct finance automated data base maintenance. The system was a success in providing military pay support. This ability was not available during Operation DS/DS.

¹²U.S. Army, ARTEP 14-426-MTP, Mission Training Plan for the Finance Battalion (Washington, DC: Department of the Army, 1993), iv.

¹³ARTEP 14-423-30-MTP, 1-1.

¹⁴Ibid., 1-2.

¹⁵U.S. Army, Finance Deployment Handbook, 2-C-10.

¹⁶Army Command and Management: Theory and Practice, 21-20.

¹⁷Ibid.

¹⁸Ibid., 21-21.

¹⁹Ibid.

²⁰U.S. Army, Finance Deployment Handbook, 2-C-14.

²¹U.S. Army, Finance Deployment Handbook, 2-C-7.

²²U.S. Army, Office of the Assistant Secretary of the Army, Research Development and Acquisition, Weapon Systems (Washington, DC: Government Printing Office, 1992), 109.

²³Weapon Systems, p. 169.

²⁴FM 14-7, Finance Operations, 1989 ed., i.

²⁵U.S. Army, Finance Deployment Handbook, 2-C-22.

²⁶Ibid., 2-C-14.

²⁷Ibid., 2-C-11.

²⁸FM 14-7, iv.

²⁹U.S. Army, Finance Deployment Handbook, 2-C-6.

³⁰Ibid., 2-C-10.

³¹Ibid., 2-C-25&26.

³²Stanton, Edgar E. 18th Finance Group commander to battalion commanders and group staff, memorandum dated 19 April 1995, Subject: 18th Finance Group (FG) FY 96 Training Guidance.

³³U.S. Army, Finance Deployment Handbook. Section E, 18th Finance Group briefing slides, slide labeled, "CENTCOM Instructions," 2-E-2.

³⁴U.S. Army, Finance Deployment Handbook, slide labeled, "18th Corps Finance Group (Airborne) Mission," 2-E-2.

³⁵U.S. Army, Finance Deployment Handbook, 2-D-28.

³⁶Ibid., 2-D-16.

³⁷U.S. Army, Finance Deployment Handbook, slide labeled Message from MG Pargonis {sic} 2-E-7.

³⁸FM 100-5, 12-2&3.

³⁹U.S. Army, Finance Deployment Handbook, 2-C-28.

⁴⁰Ibid., 2-G-2.

⁴¹FM 14-7, 3-1&2.

⁴²U.S. Army, Finance Deployment Handbook, 2-C-19.

⁴³Ibid., 2-C-41.

⁴⁴U.S. Army, Finance Deployment Handbook, 2-I-4.

⁴⁵FM 100-5, 6-1.

⁴⁶Ibid., 12-2.

⁴⁷FM 14-7, 1-4.

⁴⁸U.S. Army, Organization and Functions Manual (Draft): Deputy Assistant Secretary of the Army (Financial Operations) [manual on line] (Washington, DC: ASA FM&C. no date of access) available from http://www.134.11.192.15/what_new/4_95.htm.

⁴⁹U.S. Army, Office of the Assistant Secretary of the Army (Financial Management & Comptroller) [organization diagram on line] (Washington, DC: ASA FM&C. no date of access) available from http://www.134.11.192.15/org/asa_org.htm; Organization and Functions Manual (Draft): Deputy Assistant Secretary of the Army (Financial Operations) [manual on line] (Washington, DC: ASA FM&C. no date of access) available from http://www.134.11.192.15/what_new/4_95.htm.

⁵⁰U.S. Army, Table of Distribution and Allowances document, U.S. Army Finance Command, 12 June 1995. Document obtained from U.S. Army Finance Command, Ft. Benjamin Harrison, IN.

CHAPTER 5

FINDINGS AND RECOMMENDATIONS

This chapter discusses the findings and recommendations based on the analysis. The findings are based on a subjective analysis. Therefore, the recommendations may be considered subjective as well.

The is chapter is organized in three sections. One, a review section to recall the primary question and secondary questions and their relation. Two, a findings section indicating the results or discoveries of the research and analysis and their relationship to the primary and secondary research questions. Three, a recommendations section on possible solutions. The recommendations are the author's opinion and do not reflect any level of research, that is, the recommendations are not based on a separate analysis. The recommendations could serve as the starting point for a separate study.

Review

In discussing the findings, the original question is recalled: Does the current Department of the Army financial management organizational structure adequately support finance operations in a force projection environment? In answering the question, three subordinate or secondary questions had to be answered. They are:

1. What is adequate support in force projection operations?
2. What finance organizations support force projection operations?
3. What finance operations support force projection operations?

Adequate support was defined as an organization's ability to successfully provide finance operations within the resources of the organization. If an organization was successful in providing finance operations, then it was successful in supporting force projection operations. However, before we could make this determination, it was necessary to define the finance organization.

The organizations were defined and analyzed based on the three levels of war--tactical, operational and strategic. Additional organizations were identified for definition purposes. These organizations were not analyzed as they were either not Army organizations or their role is not significant in Army finance operations. However, these additional organizations interface with Army finance organizations for policy, support or both.

Findings

Finance organizations at the tactical and operational levels of war are capable of providing finance operations in support of force projection operations. The DTLOMS criteria was an effective method for determining each organizations ability to provide adequate support. Although certain weaknesses in training were apparent, tactical level organizations were successful in accomplishing their doctrinal finance mission.

Using after action reports and findings from Operation DS/DS, as a major body of evidence, the analysis proved the success of the tactical level organizations. Certain problems existed with vehicles, communications, and finance data base capability. However, these shortfalls were corrected, for the most part, with the fielding of equipment in fiscal year 1993.

A major finding is that the doctrine of FM 14-7, Finance Operations, was used as a guide by tactical organizations for planning

an executing finance operations. Operation DS/DS validated the doctrine almost entirely. Also, a comparison of the FM 14-7 with FM 100-5, Operations, revealed that the finance doctrine of FM 14-7 supports the force projection doctrine of FM 100-5.

The comments by Lieutenant General "Gus" Pagonis, commander, 22d SUPCOM, on the ability of finance to support the tremendous procurement operations along with taking care of soldiers, certainly validates the ability of finance organizations at the tactical level to support force projection operations. Pagonis' comments are particularly noteworthy considering a force projection operation of the magnitude of Operation DS/DS--the largest force projection operation since WWII.

The research did reveal some problems that were not the result of finance doctrine. Rather, it was the result of finance doctrine not being followed. This is the issue of not deploying a finance command to the theater as required by doctrine. This operational level organization is the vital link between tactical level operations and strategic level operations.

The analysis revealed the finance command had the necessary capabilities to support theater operations at the operational level and thus relieve the tremendous burdens from the tactical level organization performing finance command functions. Had Operation DS/DS continued beyond what it did, it is quite possible that the finance group handling the responsibilities would be entirely overwhelmed and fail to adequately support tactical operations.

Several observations from after action reports indicate potential problems. However, it was not for a lack of trying by the Army finance community that a finance command was not deployed. The attempts made were not at the proper strategic level necessary to properly influence a doctrinally correct outcome.

USAFINCOM, the strategic level organization is not adequately staffed, located, and positioned to provide the necessary command and control for a strategic level organization. The functions or doctrinal mission of USAFINCOM are correct for what the organization must accomplish at the strategic level. However, while the doctrine supports finance operations, the organization can not. Therefore, the organization is not capable of supporting finance operations at the strategic level in support of force projection operations.

Based on the primary question, Does the current Department of the Army financial management organizational structure adequately support finance operations in a force projection environment? The answer is, no (Fig 6). The USAFINCOM is not sufficiently organized to carry out its assigned mission and functions.

SUMMARY OF FINANACE ORGNIZATION LEVEL ASSESSMENT and OVERALL ASSESSMENT				
OPERATIONS				
	TACTICAL	OPERATIONAL	STRATEGIC	OVERALL
	Y/Yw/N	Y/Yw/N	Y/Yw/N	Y/Yw/N
DOCTRINE	Y	Y	Y	Y
TRAINING	Yw	Yw	N/A	Yw
LEADER DEVELOPMENT	Y	Y	N/A	Y
ORGANIZATION	Y	Y	N	N
MATERIEL	Y	Y	N/A	Y
SOLDIERS	Y	Y	N	N

Figure 6

Recommendations

Based on the answer of "no", a few recommendations are offered as solutions to USAFINCOM's current inability to provide adequate support. By solving USAFINCOM's dilemma, the answer to the primary question will be "yes".

This section is organized to provide feasible solutions to the issues of staffing, location and position, and comments to support the

recommendations. The comments in support of the recommendations discuss the former USAFAC and the current DASA for budget.

Staffing

Provide the organization with an adequate staff that is capable of conducting the missions of the organization as it relates to finance operations in support of force projection operations. For example, a robust planning and operations division that can develop and coordinate contingency plans and procedures for finance and accounting services in war zones. Such an organization should be able to coordinate between the Joint Chiefs of Staff (JCS), theater CINCs and their staffs, DFAS HQ, finance commands, and appropriate Army staff elements.

Location

Move the USAFINCOM from its present location to the NCR such as the Pentagon. This enables the staff ready access to the many other strategic players--HQ DFAS, JCS, ASA (FM&C), and DCSPER--for planning and coordination. The ASA (FM&C) should have ready access to the USAFINCOM as this Assistant Secretary of the Army has overall responsibility for financial management.

Position

Establish the USAFINCOM commander as a deputy to the ASA (FM&C), for example, Deputy Assistant Secretary of the Army for Finance Field Operations (DASA-FFO). The USAFINCOM commander, as a deputy assistant secretary of the Army, would answer directly to the ASA (FM&C) on financial operations for MTOE organizations. Under this recommendation, the USAFINCOM commander serves as a commander as well as a principle DA level staff officer. This arrangement is similar to that of the former USAFAC commanding General. The USAFAC commanding general served as a commander and as a principle DA level staff officer

responsible for Army field finance operations and organizations. The USAFINCOM commander must be a Finance Corps general officer that served in various command and staff positions of tactical and operational organizations. This would, along with the other recommendations, provide a USAFINCOM organization capable of supporting the finance operations required to support force projection operations.

Other considerations include establishing a battle roster within the organization. This is similar to the logistical support element (LSE) concept used by the U.S. Army Materiel Command. In simple terms, individuals are identified on a "battle roster" from various TDA organizations for the purpose of deploying in the event of a conflict. The LSE would pull together these individuals as group to provide technical logistical support to the theater commander. This method could likewise be applied to the new USAFINCOM organization.

In the event of an operation such as Operation DS/DS, key individuals from USAFINCOM, DCSPER, HQ DFAS could be pulled together and sent to a theater of operations. The USAFINCOM commander could assume command and control of a finance command and, together with the battle rostered individuals, accept responsibility for theater finance operations.

The position this general officer holds at the DA level along with the battle rostered individuals and finance command would provide an organization that could link strategic operations to tactical operations. The result would be a unity of effort among all finance organizations to provide finance operations in support of force projections operations.

Supporting Comments

The former USAFAC commanding general, later the director, was positioned as a Deputy Assistant Secretary of the Army (DASA) for

Finance and Accounting to the ASA (FM&C). That position included responsibility for finance operations at the strategic level in support of operational and tactical level organizations. The general officer was a finance officer with extensive background and experience in finance command and staff functions. His experience allowed him to understand the role finance organizations have in supporting commanders at all levels with finance CSS.

This point is made to reflect the level of support that was available prior to DFAS consolidation and to support a return to a similar arrangement. Precedence exists in organizing USAFINCOM similarly to the former USAFAC element responsible for finance operations.

The current DASA for Budget is an Army general officer. This could appear to be a possible solution to USAFINCOM's current dilemma. However, closer inspection does not support the DASA for Budget as a feasible solution. First, this DASA has a mission and staff that deal with the Army's budget formulation, justification, and execution. The general officer serving as the DASA-Budget is not familiar with finance CSS operations. Second, this general officer could not deploy and forego his responsibilities as the Army's strategic level budget officer--a position critical to the DoD prescribed planning, programming and budget system. Third, this general officer has no finance command and staff experience. His ability to integrate with key organizations and individuals would be negligible.

The precedence of a Finance Corps general officer as a DASA responsible for finance and accounting operations, his experience in finance command and staff functions, and his understanding of finance CSS operations exclude the DASA-Budget from accepting USAFINCOM's

responsibilities. The limitations of the DASA-Budget further support a finance general officer led USAFINCOM as a DASA equivalent.

Such a solution would provide the Army a significant return for a relatively small investment. The pieces and parts exist for the proper organization. The Army senior leadership just needs to assemble those parts. Such an assembly would provide an Army financial management organization structure capable of adequately supporting finance operations in a force projection environment.

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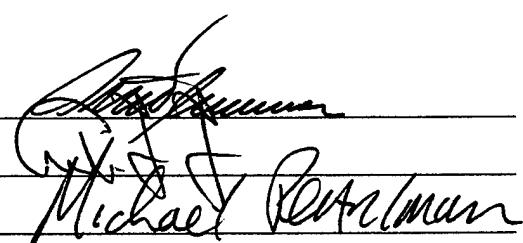
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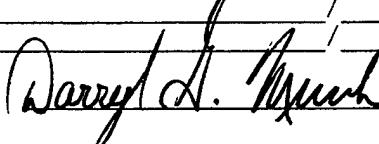
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